



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Anil & Mina Patel
DOCKET NO.: 13-03894.001-R-1
PARCEL NO.: 01-13-411-013

The parties of record before the Property Tax Appeal Board are Anil & Mina Patel, the appellants,¹ and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$22,880
IMPR.:	\$53,780
TOTAL:	\$76,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame construction with 2,004 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 7,737 square foot site and is located in Hanover Park, Wayne Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 1.1-miles of the subject property. The comparables consist of two-story frame, brick or frame and brick dwellings that

¹ Attorney Jerri K. Bush withdrew her appearance as counsel of record for the appellants by a filing dated March 18, 2016.

range in size from 1,625 to 1,937 square feet of living area. Three of the comparable have full basements, two of which have finished areas. Four of the comparables have central air conditioning and each of the comparables have a two-car garage. The properties sold between January 2012 and August 2013 for prices ranging from \$135,000 to \$165,301 or from \$80.26 to \$89.23 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$48,329 which would reflect a market value of approximately \$145,000 at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,660. The subject's assessment reflects a market value of \$230,072 or \$114.81 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

The board of review submitted a document entitled "Assessor's Notes" in which it was asserted the appellant provided "five selectively low sales. All were distressed properties and several had condition problems." The document also asserted that only comparable #4 was in the subject's neighborhood and comparable #5 was rehabbed and re-sold in December 2013 for \$240,000 or \$123.65 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales where #1 through #4 were reportedly in the subject's neighborhood. The comparables consist of two-story frame dwellings that were built between 1988 and 1990 and range in size from 1,682 to 2,256 square feet of living area. Each comparable has a basement, two of which are reported as having finished area and two of which are reported as "finished basement not assessed." Each comparable has central air conditioning and four of the comparables have a fireplace. Each comparable also has a two-car garage. The properties sold between June 2011 and June 2013 for prices ranging from \$200,000 to \$276,000 or from \$109.11 to \$122.34 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, former counsel for the appellants argued that compulsory sales consisting of foreclosures are appropriate for consideration in revising and correcting assessments as provided in the Property Tax Code. (35 ILCS 200/16-55(b) & 16-183) As to the assertion of condition issues with the comparables, as to appellants' comparables #2 and #5, counsel argued various aspects of the listings to refute the purported effects of condition. As to the board of review's comparable sales, counsel asserted several of these were rehabbed properties and selectively high sales prices; to support these assertions, counsel provided Redfin printouts for each of the comparables and underlined the remodeling improvements for four of these properties as described in the listings. Counsel also noted failures in the board of review evidence to provide proximity of the comparables to the subject property and failure to provide a copy of the subject's property record card as required by the procedural rules of the Property Tax Appeal Board.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 12 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #3 due to the lack of basement foundations when compared to the subject property. The Board has also given reduced weight to board of review comparables #3 and #4 as these properties sold in 2011, dates more remote in time to the valuation date at issue of January 1, 2013.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #4 and #5 along with board of review comparable sales #1, #2 and #5 through #7. These comparables have varying degrees of similarity to the subject property and sold between January 2012 and August 2013 for prices ranging from \$135,000 to \$276,000 or from \$80.26 to \$122.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$230,072 or \$114.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 20, 2016



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.