



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

APPELLANT: Hamil Patel
DOCKET NO.: 14-03319.001-R-1
PARCEL NO.: 03-15-226-028

The parties of record before the Property Tax Appeal Board are Hamil Patel, the appellant; 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: \$38,980
IMPR.: \$84,150
TOTAL: \$123,130

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2014 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 is improved with a two-story dwelling of brick and frame construction with 2,810 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 450 square feet of building area. The property is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted grid analysis using six comparable sales located in Wood Dale and Bensenville. The comparable sales were improved with two-story dwellings that ranged in size from 2,634 to 3,362 square feet of living area. The dwellings were constructed from 1986 to 2007. Each comparable has a basement, central air conditioning and a garage ranging in size from 441 to 992 square feet of building area. Five of the comparables each have one fireplace. The sales occurred from July 2012 to July 2014 for prices ranging from \$220,000 to \$325,000 or

from \$71.20 to \$113.90 per square foot of living area, including land. The grid analysis contained adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$238,599 to \$330,454. Based on this evidence the appellant requested the subject's assessment be reduced to \$95,673.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,130. The subject's assessment reflects a market value of \$369,427 or \$131.47 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information provided by the Addison Township Assessor's Office regarding the appellant's comparables and five additional comparable sales. With respect to the appellant's comparables the assessor's grid indicated that only one had a partially finished basement. The assessor further noted that appellant's sale #5 had a second story addition following the sale increasing the size of the home from 2,331 to 3,090 square feet of living area. In the analysis the appellant used the incorrect size to calculate the sales price per square foot for comparable sale #5. The assessor's analysis also indicated that appellant's sale #6 sold again in February 2015 for a price of \$420,000. The assessor also indicated that appellant's sales #2, #3 and #4 were located well outside the subject's neighborhood.

To support the assessment the assessor provided five comparable sales improved with two-story dwellings of brick or frame and brick construction that ranged in size from 2,978 to 3,372 square feet of living area. The dwellings were constructed from 1988 to 2007. Each comparable has an unfinished basement, central air conditioning, one fireplace and a built in garage ranging in size from 494 to 910 square feet of building area. Each comparable had the same assessment neighborhood code as the subject property. These properties sold from September 2012 to October 2014 for prices ranging from \$442,000 to \$545,000 or from \$131.08 to \$164.31 per square foot of living area, including land.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eleven sales submitted by the parties to support their respective positions. The Board gave less weight to appellant's sales #2, #4 and #6 due to differences from the subject in location. The Board gave less weight to appellant's sales #4 and #5 due to differences from the subject in age and also due to the fact that comparable #5 was significantly smaller than the subject dwelling at the time it sold. Additionally, appellant's comparable #5 sold in July 2012, not proximate in time to the assessment date at issue. The Board gave less weight to board of review sale #3 due to differences from the subject in age. The Board also gave less weight to

board of review sale #5 due to the transaction occurring in September 2012, not proximate in time to the assessment date. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as well as board of review comparable sales #1, #2 and #4. These comparables were relatively similar to the subject in age, style and features with the exception none had a finished basement as does the subject property. These properties sold for prices ranging from July 2013 to June 2014 for prices ranging from \$300,000 to \$545,000 or from \$96.67 to \$164.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$369,427 or \$131.47 per square foot of living area, including land, which is well 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



Acting 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: December 23, 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.