



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

APPELLANT: Sunil Desai  
DOCKET NO.: 14-03324.001-R-1  
PARCEL NO.: 08-19-303-007

The parties of record before the Property Tax Appeal Board are Sunil Desai, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. in Chicago; 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:** \$80,900  
**IMPR.:** \$346,070  
**TOTAL:** \$426,970

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 masonry construction with 5,816 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached garage with 902 square feet of building area. The property has a 12,030 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation and assessment inequity. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on October 4, 2011 for a price of \$995,000. The appellant disclosed the parties to the transaction were not related, the subject property was sold using a Realtor and had been advertised in the Multiple Listing Service (MLS) for 686 days. To document the sale the appellant submitted a copy of the settlement statement.

In further support of the overvaluation argument the appellant provided information on ten comparable sales and three listings. The comparables were described as being improved with two-story or three-story dwellings that ranged in size from 5,000 to 5,600 square feet of living area. Ten sales occurred from December 2012 to September 2014 for prices ranging from \$600,000 to \$1,345,000 or from \$117.67 to \$265.60 per square foot of living area, including land. The listings had asking prices ranging from \$975,000 to \$1,200,000 or from \$192.57 to \$235.29 per square foot of living area, including land.

With respect to the assessment inequity argument the appellant provided information on four comparables improved with two-story dwellings of stucco, wood siding, brick or brick and wood exterior construction. The dwellings ranged in size from 4,003 to 5,223 square feet of living area. The dwellings ranged in age from 6 to 9 years old. Each comparable had a basement with two being partially finished. Three comparables have central air conditioning, each comparable has one fireplace and each comparable has a garage ranging in size from 713 to 935 square feet of building area. These properties have improvement assessments ranging from \$215,910 to \$287,730 or from \$46.97 to \$55.09 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$331,634 with an improvement assessment of \$250,734 or \$43.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$426,970. The subject's assessment reflects a market value of \$1,281,038 or \$220.26 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. The subject property has an improvement assessment of \$346,070 or \$59.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information provided by the Lisle Township Assessor's Office. The assessor provided a grid analysis of the ten sales used by the appellant in which there was a discrepancy in the size with respect to five of the comparables. The assessor also indicated that the appellant's comparable sales were constructed from 1979 to 2008. Six of the comparables were listed as having the same assessment neighborhood code as the subject property. The assessor also provided a grid analysis of the equity comparables provided by the appellant.

In support of the assessment the assessor identified seven comparables improved with two-story dwellings that ranged in size from 4,508 to 5,760 square feet of living area. The comparables were constructed from 2003 to 2010. Each comparable has a basement with six being partially finished, each comparable has from one to five fireplaces, each comparable has central air conditioning and each comparable has an attached garage ranging in size from 663 to 1,363 square feet of building area. The comparables had improvement assessments ranging from \$256,300 to \$354,600 or from \$56.85 to \$62.21 per square foot of living area. Six of these properties sold from January 2013 to June 2014 for prices ranging from \$1,050,000 to \$1,661,250 or from \$232.92 to \$300.16 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part 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 Board finds the best evidence of market value in the record to be comparable sales #5 through #10 submitted by the appellant and comparables #1 through #6 submitted by the board of review. These comparables were most similar to the subject in location each having the same assessment neighborhood code as the subject property. These properties were also relatively similar to the subject in age and features. These properties sold proximate in time to the assessment date at issue for prices ranging from \$1,075,000 to \$1,661,250 or from \$191.96 to \$300.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,281,038 or \$220.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board also gave little weight to appellant's comparable sales #1 through #4 due to differences from the subject in location and the fact that comparable sales #1, #3 and #4 differed from the subject dwelling in age, each being older than the subject dwelling. The Board gave less weight to the listings provided by the appellant because these properties had not actually sold. Based on this record the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively the appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

The Board finds the record contains information on eleven equity comparables submitted by the parties in support of their respective positions. The comparables had varying degrees of similarity to the subject dwelling with the primary difference being in size. The comparables had improvement assessments ranging from \$215,910 to \$354,600 or from \$46.97 to \$62.21 per square foot of living area. The comparables most similar to the subject in size were appellant's comparable #1 as well as board of review comparables #1 and #7. These properties had improvement assessments ranging from \$287,730 to \$354,600 or from \$55.09 to \$62.21 per square foot of living area. The subject's improvement assessment of \$346,070 or \$59.50 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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: January 27, 2017



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.