



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

APPELLANT: Keton Shah
DOCKET NO.: 15-05306.001-R-1
PARCEL NO.: 07-20-212-050

The parties of record before the Property Tax Appeal Board are Keton Shah, the appellant, by attorney Greg Earl in Geneva; 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: \$15,260
IMPR.: \$49,400
TOTAL: \$64,660

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 2015 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 townhouse of frame construction with 1,600 square feet of living area. The dwelling was constructed in 2007. Features of the home include a partial finished basement, central air conditioning, a fireplace and a two-car garage with 484 square feet of building area. The property is located in Aurora, Naperville Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 26, 2012 for a price of \$151,000. The appellant identified the sellers as Ruel and Normaela Aquino and asserted the parties were not related. The appellant indicated the property was sold through a Realtor and had been advertised for sale in the Multiple Listing Service (MLS). In support of the transaction the appellant submitted a copy of the settlement statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,660. The subject's assessment reflects a market value of \$194,174 or \$121.36 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis using six comparable sales identified by the township assessor. The comparables were improved with townhouses each with 1,600 square feet of living area. The dwellings were constructed from 2006 to 2008. The comparables had similar features as the subject property and had the same neighborhood code as the subject property. The sales occurred from March 2014 to January 2015 for prices ranging from \$210,000 to \$217,000 or from \$131.25 to \$135.63 per square foot of living area, including land. The board of review requested the assessment be confirmed.

The appellant's attorney submitted a spreadsheet of all sales for the subject's neighborhood from 2012 through 2014. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Pursuant to this rule, the Property Tax Appeal Board finds the additional comparable sales are inappropriate rebuttal evidence and will not be considered by the Board in determining the correct assessment of the subject property.

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 Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$210,000 to \$217,000 or from \$131.25 to \$135.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$194,174 or \$121.36 per square foot of living area, including land, which is below the range established by the comparable sales presented by the board of review. 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. Based on this record 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



Acting 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: _____

May 19, 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.