



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

APPELLANT: Sid Bala
DOCKET NO.: 15-05370.001-R-1
PARCEL NO.: 09-14-211-004

The parties of record before the Property Tax Appeal Board are Sid Bala, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$85,490
IMPR.: \$252,020
TOTAL: \$337,510

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 consists of a part 1-story and part 2-story dwelling of masonry construction with 4,163 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full finished basement, central air conditioning, 3 fireplaces and a 736 square foot garage. The property has an 11,250 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$925,000 or \$222.20 per square foot of living area as of February 14, 2012. The appraiser analyzed six comparables which sold in 2011 or were active listings in 2012. The appellant also submitted three sales comparables described as 2-story brick or frame dwellings ranging in size from 4,025 to 4,696 square feet of living area. The dwellings were built between 2005 and 2014. They

feature full basements, central air conditioning, 1-4 fireplaces and 2½, 3 or 4 car garages. No information was provided regarding basement finish or distance from the subject, although they are in different neighborhood codes than the subject. They sold from April 2013 to March 2014 for prices ranging from \$911,412 to \$930,000 or from \$198.04 to \$226.43 per square foot of living area including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$308,302.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$337,510. The subject's January 1, 2015 assessment reflects an estimated market value of \$1,013,544 or \$243.46 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted three comparables. These comparables are described as part 1-story and part 2-story dwellings of brick or frame exterior construction built between 2011 and 2015 and ranging in size from 3,812 to 4,084 square feet of living area. They feature full basements, two with finished area. They have central air conditioning, 1 or 2 fireplaces and garages that range in size from 699 to 940 square feet of building area. They are located in the same neighborhood code as the subject. They sold from November 2014 to June 2015 for prices ranging from \$965,000 to \$1,410,000 or from \$248.19 to \$345.25 per square foot of living area including land.

The board of review also submitted more recent sales information on comparables #3 and #5 in the appellant's 2012 appraisal. These two comparables sold or resold in April and August 2014. They are described as part 1-story and part 2-story dwellings of brick exterior construction built in 2001 and 2006 and containing 3,776 or 4,146 square feet of living area. They feature full basements with finished area, central air conditioning, 2 fireplaces and garages that contain 626 or 714 square feet of building area. These comparables sold for prices of \$991,000 and \$1,005,000 or for \$262.45 and \$240.40 per square foot of living area, respectively. Appellant's comparable #6 in the appraisal also sold in 2013 for \$925,000.

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

In rebuttal, the appellant's counsel compares and contrasts both parties comparables.

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 gave little weight to the appraisal report based on its date of February 14, 2012, 34 months prior to the subject's assessment date of January 1, 2015. The Board also gave little weight to the raw sales and listings in the appraisal which were dated 2011 or 2012. The Board

gave less weight to appellant's sales comparables #1, #2 and #3 in the grid analysis and to board of review comparable #1 based on date of sale and/or unfinished basement as compared to the subject's full finished basement. The Board finds the best evidence of market value in the record to be board of review comparables #2 and #3 and the 2014 sales of comparables #3 and #5 in the appellant's appraisal. These comparables was similar to the subject in location, dwelling size, age, style, and features. They sold proximate in time to the subject's assessment date from April 2014 to March 2015 for a sale prices ranging from \$965,000 to \$1,005,000 or \$242.40 to \$262.45 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,013,544 or \$243.46 per square foot of living area including land which is within the range established by the most similar comparables in the record on a square foot basis. Based on this evidence, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is warranted.

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



Acting 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: July 21, 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.