



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

APPELLANT: Bhavna Bahadur
DOCKET NO.: 15-05530.001-R-1
PARCEL NO.: 10-02-410-008

The parties of record before the Property Tax Appeal Board are Bhavna Bahadur, the appellant, by attorney Donald L. Schramm, of Rieff Schramm Kanter & Guttman 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: \$131,760
IMPR.: \$248,860
TOTAL: \$380,620

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 one-story and part two-story dwelling of frame construction with 5,039 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, 3 fireplaces and an 840 square foot garage. The property has a 44,281 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. These comparables are part one-story and part two-story story or part one-story/part two-story/part three-story dwellings of frame and/or masonry construction built between 1997 and 2001. All of them have full basements, one of which is finished. All feature central air conditioning, fireplaces, and garages ranging in size from 647 to 840 square feet of building area. One features a swimming pool. These comparables

sold between September 2012 and November 2013 for prices ranging from \$883,000 to \$1,070,000 or from \$196.14 to \$209.97 per square foot of living area land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$380,620. The subject's assessment reflects a market value of \$1,143,003 or \$226.83 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 information on four comparable sales. They are described as part one-story and part two-story dwellings of frame or masonry construction built between 1996 and 2009. All have full basements, central air conditioning and garages ranging in size from 692 to 1,064 square feet of building area. Three have fireplaces and two have finished basements. Two feature swimming pools. These comparables sold between May 2013 and December 2014 for prices ranging from \$975,000 to \$2,475,000 or from \$245.84 to \$483.68 per square foot of living area.

In rebuttal, the appellant's attorney claims one of the board of review's comparables has an in-ground pool and three have been remodeled.

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 less weight to the appellant's comparable #3 and to the board of review's comparables #1, #2 and #3 based on dwelling size and/or finished basement as compared to the subject's unfinished basement. The Board also gave less weight to the appellant's comparables #2 and #4 since these sales were somewhat dated, occurring 28 months prior to the assessment date of the subject. The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #4. These were similar to the subject in location, size, style, age, and many features. These comparables sold for prices of \$196.14 and \$367.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$226.83 per square foot of living area, including land, which is between the two 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



Acting 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:

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.