



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

APPELLANT: Hamil Patel
DOCKET NO.: 15-05616.001-R-1
PARCEL NO.: 03-15-226-028

The parties of record before the Property Tax Appeal Board are Hamil Patel, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$36,400
IMPR.: \$89,470
TOTAL: \$125,870

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 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 an 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 information on four comparable sales improved with two-story dwellings that range in size from 3,124 to 3,362 square feet of living area. The dwellings were constructed from 1999 to 2006. Each comparable has an unfinished basement, each comparable has central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 472 to 686 square feet of building area. The comparables sold from April 2014 to July 2015 for prices ranging from \$325,000 to \$415,000 or from \$96.67 to \$132.39 per

square foot of living area, including land. Three of the comparables have the same assessment neighborhood code as the subject property. The analysis provided by the appellant included adjustments to the comparables for differences from the subject to arrive at an "equalized sale price" for each comparable ranging from \$334,309 to \$367,921. There was no indication who prepared the analysis or the qualifications of the preparer of the analysis. The analysis arrived at a market value request of \$349,919.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,870. The subject's assessment reflects a market value of \$377,988 or \$134.52 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 five comparable sales identified by the township assessor that were improved with two-story dwellings of brick or frame and brick construction that ranged in size from 2,390 to 4,113 square feet of living area. The dwellings were constructed from 1992 to 2014. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and garages ranging in size from 495 to 939 square feet of building area. Each comparable has the same neighborhood code as the subject property. The sales occurred from September 2013 to September 2015 for prices ranging from \$366,000 to \$555,000 or from \$134.94 to \$164.31 per square foot of living area, including land.

In rebuttal the township assessor stated that as of November 1, 2016, appellant's comparable sale #2 did not have a recorded sale price with the Recorder's office. The assessor further asserted that appellant's comparable sale #4 is considerably out of the subject's neighborhood. The board of review submission included a map depicting the location of the comparables used by the parties in reference to the subject property and also provided copies of the property record cards for each comparable in the record.

The board of review requested the assessment be confirmed.

In rebuttal the appellant's counsel asserted that board of review comparable sales #1 and #2 sold in 2013 and were too remote in time to establish a market value as of January 1, 2015; board of review sale #3 was almost two-miles from the subject property; board of review sale #4 is 46% larger than the subject dwelling; and comparable sale #5 is acceptable if the huge garage size is "equalized."

Conclusion of Law

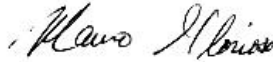
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 nine sales submitted by the parties to support their respective positions. The Board gave less weight to appellant's comparable sale #2 as there was an issue with respect to whether or not this property actually sold as the assessor noted there was no recorded sales price with the Recorder's office for this property and the copy of the property record card submitted by the board of review had no reference to an April 2015 sale for this property. The Board gave less weight for appellant's comparable sale #4 due to its different neighborhood code than the subject property and the map provided by the board of review indicated this property was not located proximate to the subject property. Additionally, the Board gives little weight to the adjustments to the appellant's comparable sales as there was no foundation in support of the adjustment process, however, the Board will consider the raw sales data for appellant's comparables #1 and #3.

The Board gave less weight to board of review comparable sales #1 and #2 due to their newer age with reference to the subject property and the fact each property sold in 2013, not proximate in time to the assessment date. Additionally, in comparing their ages to their dates of sale, these properties appear to have been new at the time of their respective sales. The Board gave less weight to board of review sale #4 due to its larger size when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as well as board of review sales #3 and #5. These comparables had varying degrees of similarity to the subject dwelling with the exception none of the comparables had finished basement area as does the subject dwelling. Each comparable was also similar to the subject in location based on their respective neighborhood codes and the map provided by the board of review. These most similar comparables sold from April 2014 to July 2015 for prices ranging from \$413,600 to \$545,000 or from \$127.93 to \$164.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$377,988 or \$134.52 per square foot of living area, including land, which is below the overall price range but within the range on a square foot basis as established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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