



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

APPELLANT: Alpesh Patel
DOCKET NO.: 16-00308.001-R-1
PARCEL NO.: 07-01-12-210-017-0000

The parties of record before the Property Tax Appeal Board are Alpesh Patel, the appellant, by Jerri K. Bush, Attorney at Law in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$44,980
IMPR.: \$181,670
TOTAL: \$226,650

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 two-story dwelling of frame exterior construction with 3,699 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 757 square foot garage. The property is located in Naperville, Wheatland Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted a property record card and a Settlement Statement disclosing the subject property was purchased in December 2014 for a price of \$653,800 or \$176.75 per square foot of living area, including land. The Settlement Statement also depicted the payment of brokers' fees to two entities. The appellant did not complete Section IV – Recent Sale Data of the appeal.

In further support of this argument the appellant submitted information on eight comparable sales located from .19 of a mile to 4.14 miles from the subject property. The comparables are

described as two-story dwellings of frame exterior construction ranging in size from 3,629 to 3,931 square feet of living area. The dwellings were constructed from 2004 to 2015. The comparables have basements, only one has finished area. Each comparable has central air conditioning and a three-car garage. The comparables sold from March 2015 to November 2016 for prices ranging from \$546,055 to \$706,500 or from \$146.87 to \$192.62 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,983. The subject's assessment reflects a market value of \$721,536 or \$195.06 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on five comparable sales, two of which were also submitted by the appellant. These comparables are located within .24 of a mile from the subject. The board of review comparables #1 and #3 are the same properties as appellant's comparables #8 and #7, respectively. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,671 to 3,929 square feet of living area. The dwellings were constructed from 2004 to 2006. Four comparables have a basement, two with finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 628 to 929 square feet of building area. The comparables sold from June 2015 to November 2016 for prices ranging from \$700,000 to \$840,000 or from \$187.97 to \$225.26 per square foot of living area, including land.

In addition, the board of review submitted a map depicting the location of the subject and both parties comparables, along with a memo noting appellant's comparables #1 thru #6 were located in a different neighborhood than the subject. The Will County Board of Review also provided evidence that disclosed the subject's assessment was reduced for the 2015 tax year to reflect the subject's purchase price of \$653,800 in December 2014. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellant's counsel raised a contention of law asserting that the Will County Board of Review issued a decision reducing the subject's 2015 assessment to \$217,933 based on the recent sale of the subject property in December 2014. Counsel argued that pursuant to section 16-80 of the Property Tax Code (35 ILCS 200/16-80) the assessment should remain the same for the remainder of the general assessment period. The appellant contends that the requirements of section 16-80 have been met but the 2015 board of review decision had not been carried forward to the 2016 assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation and raised a contention of law in rebuttal in response to the board of review's evidence that the 2015 assessment had been reduced by the board of review. 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). Similarly, the burden of proof when a contention of law is raised is the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant raised a contention of law founded on section 16-80 of the Property Tax Code. Section 16-80 of the Property Tax Code provides:

In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review. (35 ILCS 200/16-80).

The appellant asserted that the board of review lowered the subject's assessment for the 2015 tax year, the property is an owner-occupied residence, and 2015 and 2016 are in the same general assessment period. Additionally, the board of review's submission disclosed a township equalization factor of 1.04 was applied in 2016. Furthermore, there was no evidence in this record demonstrating substantial cause why the reduced assessment should not remain in effect, subject to equalization. Based on this record, the Board finds the subject's assessment should be reduced to the assessment as established by the board of review for 2015 of \$217,933 multiplied by the 2016 township equalization factor of 1.04.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: May 21, 2019



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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