



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

APPELLANT: Niral & Purui Shukla  
DOCKET NO.: 16-01161.001-R-1  
PARCEL NO.: 12-02-16-301-037-0000

The parties of record before the Property Tax Appeal Board are Niral & Purui Shukla, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$9,700  
**IMPR.:** \$90,080  
**TOTAL:** \$99,780

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 construction with 2,611 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement that is fully finished, central air conditioning, one fireplace and a two-car garage. The property has a 9,136 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on five comparable sales improved with two-story dwellings that range in size from 2,470 to 2,692 square feet of living area. Each comparable was built in 2001. Each comparable has central air conditioning, one fireplace and a two-car attached garage. The sales occurred from June 2015 to March 2016 for prices ranging from \$220,000 to \$274,000 or from \$85.54 to \$110.93 per square foot of

living area, including land. Using this analysis, the appellants requested the subject's assessment be reduced to \$83,854.

With respect to the assessment inequity argument the appellants submitted information on sixteen comparables improved with two-story dwellings that range in size from 2,470 to 2,737 square feet of living area. The dwellings were built from 1999 to 2002. Each comparable is described as having a basement. The comparables have improvement assessments ranging from \$68,500 to \$79,400 or from \$27.73 to \$30.04 per square foot of living area. According to the appellants' analysis the comparables have building assessments reflecting market values ranging from \$83.21 to \$90.13 per square foot of living area. The appellants indicate the subject's improvement assessment reflects a market value of \$107.44 per square foot of living area. The appellants requested the subject's assessment be reduced to \$82,113 based on this analysis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,200. The subject's assessment reflects a market value of \$310,283 or \$118.84 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. The subject property has an improvement assessment of \$93,500 or \$35.81 per square foot of living area.

With respect to the market value argument the board of review submitted information on four comparable sales improved with two-story dwellings that range in size from 2,553 to 2,778 square feet of living area. The dwellings were built in 2001 and 2004. Each comparable has a basement with two having finished area, each comparable has central air conditioning, three comparables have one fireplace and each comparable has either a two-car or a three-car garage. Comparable #1 is located in the subject's subdivision while comparables #2 through #4 are located in a different subdivision from 1.58 to 1.62 miles from the subject property. The sales occurred from March 2015 to July 2016 for prices ranging from \$300,000 to \$358,000 or from \$114.90 to \$137.09 per square foot of living area, including land. The board of review explained that there were few sales in the subject's subdivision, therefore, sales from comparable subdivisions were used. It noted that comparable #1 was the same model as the subject property but with an unfinished basement and three less plumbing fixtures making the subject dwelling superior.

With respect to the uniformity argument the board of review submitted information on four comparables improved with two-story dwellings that range in size from 2,399 to 2,825 square feet of living area. The homes were built from 2000 to 2002. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and two-car or three-car garage. These properties have improvement assessments ranging from \$82,900 to \$101,200 or from \$32.36 to \$36.64 per square foot of living area. The board of review explained that each comparable was a Waterbury model, like the subject. Each comparable has three less plumbing fixtures than the subject property and an unfinished basement.

In rebuttal the board of review indicated that appellants' sales #1, #5 and #6 are invalid but gave no reason and provided no evidence for that conclusion. It also asserted that the appellants' spread sheet did not indicate the amenities associated with the comparables.

The board of review requested no change be made to the assessment.

In rebuttal the appellants noted that they did not submit seven comparable sales as asserted by the board of review. They also argued that sales #2, #3 and #4 submitted by the board of review are not comparable due to their distant location from the subject property.

### **Conclusion of Law**

The appellants contend in part 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellants' comparable sales and board of review sale #1. These comparables are located in the subject's subdivision from .17 to .26 miles from the subject property. The comparables are similar to the subject in style, age, and features. Board of review comparable #1 is the same model as the subject property but lacks a fireplace and a finished basement that the subject has. The sales occurred from June 2015 to July 2016 for prices ranging from \$220,000 to \$300,000 of from \$85.54 to \$114.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$310,283 or \$118.84 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given board of review comparables #2 through #4 due to differences in location from the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is justified to reflect a market value of \$300,000 debased by the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

The appellants also argued assessment inequity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data and considering the reduction to the subject's assessment based on the overvaluation argument, the Board finds the appellants have not met this burden and a further reduction in the assessment on this basis is not warranted.

Less weight was given the appellants' comparables due to the lack of descriptive detail about the features associated with each comparable to allow a more complete comparative analysis by this Board. The Board gives more weight to the board of review comparables #1 through #3 as each property was improved with the same model as the subject property. These properties have improvement assessments ranging from \$32.36 to \$36.64 per square foot of living area. After the reduction to the subject's assessment based on the market value finding herein, the subject has an improvement assessment of \$34.50 per square foot of living area, well within the range established by the best comparables.

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.

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Chairman



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Member



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Member

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Member



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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: August 20, 2019



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Niral & Purui Shukla, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432