



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

APPELLANT: Himanshu & Jagruti Patel  
DOCKET NO.: 16-01166.001-R-1  
PARCEL NO.: 12-02-17-312-011-0000

The parties of record before the Property Tax Appeal Board are Himanshu & Jagruti Patel, the appellants, by Jessica Hill-Magiera, Attorney at Law 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 **no change** 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:** \$12,700  
**IMPR.:** \$65,000  
**TOTAL:** \$77,700

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 is improved with a two-story single-family dwelling of frame exterior construction. The dwelling is an Autumnview B model that was built in 1996 and contains 1,743 square feet of living area. Features of the home include a full basement with finished area, central air-conditioning, a fireplace, and a 425 square foot attached garage.<sup>1</sup> The dwelling is located in Bolingbrook, DuPage Township, Will County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted information on seven comparable sales located from .20 of a mile to one mile from the subject. One comparable has the same neighborhood code as the subject and is also an Autumnview model home. The comparables consist of two-story single-family dwellings built

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<sup>1</sup> Appellants' grid analysis was incomplete and inaccurate. Additional information regarding features of the subject property was gleaned from evidence submitted by the board of review, including the subject's property record card.

between 1990 and 1996 and range in size from 1,675 to 1,900 square feet of living area. The comparables have full basements. One comparable has central air conditioning and a fireplace. The comparables have garages ranging in size from 385 to 425 square feet of building area.<sup>2</sup> The comparables sold from January 2015 to May 2016 for prices ranging from \$145,000 to \$230,000 or from \$83.19 to \$121.05 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$55,146 reflecting a market value of approximately \$165,438 or \$94.92 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 \$77,700. The subject's assessment reflects a market value of approximately \$233,614 or \$134.03 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 its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables are located from .18 of a mile to 1.11 miles of the subject. The comparables consist of two-story single-family dwellings of frame exterior construction and were built from 1995 to 1999. They are all Autumnview models and contain 1,743 square feet of living area. Each comparable has a full basement, one with finished area, central air-conditioning, and a 425 square foot garage. The comparables sold from May 2015 to July 2017 for prices ranging from \$240,000 to \$280,000 or from \$125.00 to \$160.64 per square foot of living area, including land. The board of review submitted a brief stating that appellants' grid analysis was inaccurate regarding the features of the subject property and that comparable #6 is the only good comparable submitted by the appellants. The board of review contends that appellants' comparables #1, #2, #5 and #7 are invalid comparables which sold through foreclosure or as short sales, and comparables #2, #3 and #4 are duplexes or townhomes and, therefore, not comparable to a single family detached home like the subject. In support of its arguments, the board of review submitted copies of property record cards and PTAX-203's. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In rebuttal appellants' attorney submitted a brief critiquing the board of review's comparables and argued that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate."

### **Conclusion of Law**

The appellants contend 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>2</sup> Appellants' grid analysis did not disclose the lot size, exterior construction or basement finish of its comparables.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of the best comparables in the record to determine fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables #1, #2, #5 and #7 which were bank-owned properties or short sales, calling in to question the arm's length nature of the sales. The Board gave less weight to appellants' comparables #2, #3 and #4 which are duplexes or townhomes, dissimilar to the subject property which is a single family detached home. The board also gave reduced weight to board of review comparable #2 as its 2017 sale is more remote in time to the subject's January 1, 2016 assessment date than other available sales in the record and thus may be less indicative of the market value as of that date.

The Board finds that appellants' comparable #6 and board of review comparables #1, #3 and #4 were the best comparables submitted in the record. These comparables sold from April to October 2015 for prices ranging from \$230,000 to \$262,500 or from \$121.05 to \$137.69 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$233,614 or \$134.03 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments for differences between the comparables and the subject, 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. 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: September 17, 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

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