



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

APPELLANT: Hiren Patel
DOCKET NO.: 16-05658.001-R-1
PARCEL NO.: 01-13-213-083

The parties of record before the Property Tax Appeal Board are Hiren Patel, the appellant, by attorney Jerrold H. Mayster, of Mayster & Chaimson, Ltd 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: \$7,350
IMPR.: \$32,260
TOTAL: \$39,610

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 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 1,356 square feet of living area. The dwelling was constructed in 1979. Features of the home include central air conditioning and a one-car garage. The property has a 3600-square foot site and is located in Hanover Park, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. The appellant disclosed the subject sold May 30, 2014 for a price of \$96,170. To document the sale, the appellant submitted a copy of the Real Estate Contract and the Settlement Statement revealing the amount of Broker's Fees paid at settlement. Based on this evidence, the appellant requested the total assessment be reduced to \$32,053 to reflect the May 2014 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,610. The subject's assessment reflects a market value of \$118,985 or \$87.75 per square foot of living area, when applying DuPage County's 2016 three-year average median level of assessment of 33.29% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment the board of review submitted information on five sales comparables that were located within .14 of a mile from the subject property. The dwellings were constructed in 1979 or 1980. The comparables had varying degrees of similarity when compared to the subject. The dwellings each contain 1,356 square feet of living area and are situated on sites that contain from 3,529 to 5,162 square feet of land area. The comparables sold from June to October of 2015 for prices ranging from \$139,000 to \$145,000 or from \$102.51 to \$106.93 per square foot of living area, including land. The board of review submission included property record cards and PTAX-203, Real Estate Transfer Declarations for the subject and its five comparable sales.

In response to the appeal, the board of review submitted a memorandum from the Wayne Township Assessors Office, along with supporting documentation. The assessor argued that the appellant "received assessment relief in 2015 based on condition; however, the condition of the home was subsequently improved." The assessor's office provided 2014 and 2015 Multiple Listing Service (MLS) rental sheets as evidence that the subject was "completely updated."

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted the subject's sale and five suggested sales for the Board's consideration. The Board gave less weight to the appellant's sale. The Board finds the subject's May 2014 sale date is less proximate in time for the January 1, 2016 assessment date at issue. Moreover, the appellant failed to complete Section IV-Recent Sale Data of the Residential Appeal form. The appellant failed to disclose if the parties to the transaction were related and the length of time the property was on the market, which are important elements when demonstrating the sale had the elements of an arm's length transaction.

The Board finds the best evidence of market value in the record to be the board of review's comparable sales. These comparables sold more proximate in time to the January 1, 2016 assessment date and were similar if not identical to the subject in location, age, dwelling size, design, exterior construction and other features. These properties sold from June to October of 2015 for prices ranging from \$139,000 to \$145,000 or from \$102.51 to \$106.93 per square foot of living area including land. The subject's assessment reflects a market value of \$118,985 or

\$87.75 per square foot of living area, including land, which falls substantially below the range established by the best comparables in this record.

The Board further finds the subject's 2014 & 2015 MLS rental sheets listing the property as "completely updated" further undermines the appellant's overvaluation argument. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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.



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: October 16, 2018



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

Hiren Patel, by attorney:
Jerrold H. Mayster
Mayster & Chaimson, Ltd
10 South LaSalle Street
Suite 1150
Chicago, IL 60603

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187