



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

APPELLANT: BALASUBRAMANIAN  
DOCKET NO.: 16-05968.001-R-1  
PARCEL NO.: 07-06-215-014

The parties of record before the Property Tax Appeal Board are BALASUBRAMANIAN, the appellant, by attorney Michael R. Davies, of Ryan Law LLP 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:** \$13,270  
**IMPR.:** \$40,940  
**TOTAL:** \$54,210

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 ranch style condominium of frame exterior construction with 1,739 square feet of living area. The dwelling was constructed in 2002. Features of the home include a fireplace and a 236 square foot garage.<sup>1</sup> The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for 7 comparable properties that were reported to be located .05 of a mile from the subject property. The comparables were reported to range in size from 1,658 or 1,739 square feet of above grade living area. The dwellings were built in 2002. The appellant failed to

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<sup>1</sup> The appellant provided limited descriptive data for the subject property which was drawn from evidence provided by the board of review.

disclose the comparables' design, exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. The comparables sold from March 2013 to March 2015 for prices ranging from \$95,333 to \$160,000 or from \$54.82 to \$95.90 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,210. The subject's assessment reflects a market value of \$162,842 or \$93.64 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% 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, three of which were also submitted by the appellant. The comparables are located on the same street and block as the subject. The board of review comparables #3, #4 and #5 are the same properties as appellant's comparables #1, #6 and #3, respectively. The comparables are described as ranch style condominiums of frame exterior construction containing 1,658 or 1,739 square feet of living area. The comparables were built in 2002. Each comparable has a fireplace and a garage with 236 square feet of building area. The comparables sold from August 2014 to November 2015 for prices ranging from \$158,000 to \$165,000 or from \$91.95 to \$97.71 per square foot of living area, including land.

The board of review also submitted a grid analysis provided by the Naperville Township Assessor of appellant's comparables #1 thru #4. In addition, the board of review argued appellant's comparable #2's sale price was incorrect.<sup>2</sup> 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 Board finds the parties submitted nine suggested comparable sales for consideration which includes the parties three common comparables. The Board gave less weight to the parties two common comparables along with the appellant's comparables #4, #5 and #7 based on their dated sales that occurred from March 2013 to September 2014 which were less proximate in time to the January 1, 2016 assessment date.

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<sup>2</sup> The Board finds the board of review submitted a PTAX-203 Real Estate Transfer Declaration for appellant's comparable sale #2 that indicated a sale in March 2015 for \$143,000 or \$82.23 per square foot of living area, including land.

The Board finds the best evidence of market value to be the parties remaining common comparable along with appellant's comparable #2 and board of review comparables #1 and #2. The Board finds these four comparables sold most proximate in time to the January 1, 2016 assessment date. These properties are most similar to the subject in location, design, age, dwelling size, and features. The comparables sold from March 2015 to November 2015 for prices ranging from \$143,000 to \$165,000 or from \$82.23 to \$97.71 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$162,842 or \$93.64 per square foot of living area, including land which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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(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: June 18, 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

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