



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

APPELLANT: Inderjit Kaur
DOCKET NO.: 16-06058.001-R-1
PARCEL NO.: 06-24-208-080

The parties of record before the Property Tax Appeal Board are Inderjit Kaur, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$50,710
IMPR.: \$173,998
TOTAL: \$224,708

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 part one-story and part two-story dwelling of brick and cedar exterior construction with 3,684 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, a fireplace, an in-ground swimming pool and a two-car garage.¹ The property has a 16,105 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 29, 2015 for a price of \$675,000 or \$183.22 per square foot of living area, including land. The appellant identified the seller as Charles Mauter Trust and indicated that the parties were not related. The appellant also

¹ The Multiple Listing Service sheet submitted by the appellant indicates that the subject has a finished basement and an in-ground swimming pool despite the property record card submitted by the board of review does not include those features.

indicated the property was sold through a Realtor and had been listed for sale in the Multiple Listing Service for 43 days. To document the sale, the appellant provided a copy of the settlement statement and a copy of the Multiple Listing Service (MLS) sheet for the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,140. The subject's assessment reflects a market value of \$730,369 or \$198.25 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 a memorandum provided by the York Township Assessor's Office. The memorandum noted that the appellant was asking for a reduction to the sale price of \$675,000 that took place in June 2015 for the 2016 assessment year. For year 2015 the assessor's office noted that the assessed value was reduced to \$226,510² and only county factors have been applied since the reduction. The board of review did not provide any more evidence in support of the subject's assessment. Based on the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value to be the purchase of the subject property in June 29, 2015 for a purchase price of \$675,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 43 days. The Board finds the subject's purchase price of \$675,000 is below the market value of \$730,369 as reflected by the assessment. The Board finds the board of review did not adequately present any evidence to challenge the arm's length nature of the transaction, refute the contention that the subject's purchase price was reflective of market value or provide any valuation evidence to support its assessment. Based on this record the Board finds the subject property had a market value of \$675,000 as of January 1, 2016. Since market value has been determined the 2016 three-year average median level of assessment for DuPage County of 33.29% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

² This assessment reflected an estimated market value of \$679,530 which is greater than the sale price.

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: July 16, 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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APPELLANT

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