



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

APPELLANT: Uma & Anantha Harijith
DOCKET NO.: 16-06060.001-R-1
PARCEL NO.: 8-18-200-011

The parties of record before the Property Tax Appeal Board are Uma & Anantha Harijith, the appellants, 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 **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: \$18,110
IMPR.: \$91,050
TOTAL: \$109,160

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 2,005 square feet of living area. The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 472 square foot garage. The property has a 2,789 square foot site¹ and is located in Naperville, Lisle Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants partially completed Section IV of the residential appeal petition. The appeal petition depicts the subject property sold for

¹ The Board finds descriptive information for the subject property was drawn from evidence provided by the board of review. The appellants failed to complete Section III – Description of the Property or submit any evidence about the physical description of the subject.

\$278,000 on June 17, 2015. The appeal petition indicates the sale was not between family or related corporations and was sold by owner. The appellants submitted a copy of the Settlement Statement with HUD-1 Attachment associated with the sale of the subject property. Based on this evidence, the appellants 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 \$109,160. The subject's assessment reflects a market value of \$327,906 or \$163.54 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 the subject's assessment, the board of review submitted information on three comparable sales that are located in the same neighborhood code as defined by the local assessor and on the same street as the subject within .02 of mile. In the grid analysis under design/class the comparables are described as a "C" dwelling and two, "A" dwellings of brick exterior construction. The properties were built in 1980 and contain 1,913 or 2,005 square feet of living area. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage with 472 or 473 square feet of building area. The comparables sold from April 2014 to June 2016 for prices ranging from \$322,500 to \$360,000 or from \$168.58 to \$188.19 per square foot of living area, including land.

The board of review submitted the subject's property record card and PTAX-203 Real Estate Transfer Declaration that depicted the subject was not advertised for sale and broker fees were not paid. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The Board gave little weight to the subject's June 2015 sale price. The Board finds the appellants partially completed Section IV and failed to indicate if the subject property was advertised for sale. Furthermore, the board of review submitted the PTAX-203 Real Estate Transfer Declaration for the sale of the subject which indicated that the subject was not advertised for sale and real estate broker fees were not paid. The Board finds this fails to meet one of the key fundamental elements of an arm's-length transaction reflective of market value.

The board of review presented sales data for three suggested comparable properties for the Board's consideration. The comparables were similar to the subject in location, age, dwelling size and most features. These properties sold for prices ranging from \$322,500 to \$360,000 or from \$168.58 to \$188.19 per square foot of living area, including land. Of these comparables, the Board finds the best evidence of market value in the record to be comparable sale #1. This

comparable is nearly identical to the subject in location, age, design, dwelling size and features. It sold in May 2015 for \$341,000 or \$170.07 per square foot of living area, including land which is higher than the subject's estimated market value of \$327,906 or \$163.54 per square foot of living area including land, as reflected by its current assessment. Based on this analysis, the Board finds a reduction in the subject's assessment is not warranted.

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: June 18, 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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