



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

APPELLANT: Muthuswamy Sunder
DOCKET NO.: 16-06401.001-R-1
PARCEL NO.: 05-34-118-028

The parties of record before the Property Tax Appeal Board are Muthuswamy Sunder, the appellant; 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: \$26,390
IMPR.: \$95,810
TOTAL: \$122,200

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 single-family dwelling of frame construction with 2,444 square feet of living area. The dwelling was constructed in 1985 and features central air-conditioning, a 650-square foot unfinished basement, and a 460-square foot attached garage. The subject property also features a 156-square foot enclosed porch and a 21-square foot open porch. The dwelling is located in Milton Township, DuPage County.

Muthuswamy Sunder, the appellant, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, Mr. Sunder submitted information on 13 comparables properties that have the same neighborhood code as the subject and are located from .04 to .38 of a mile from the subject property. The comparables consist of two-story single-family dwellings of frame construction. The houses were built from 1979 to 1985. Twelve of the comparables have 2,444 square feet of living area; one of the comparables has 2,956 square feet of living area. Four of the comparables have unfinished basements

containing 650 or 975 square feet of building area; nine of the comparables do not have a basement. Nine of the comparables have a fireplace. All of the comparables have central air-conditioning and a 460-square foot garage. Four of the comparables have an open porch, one of which also features an enclosed porch. The comparables have improvement assessments ranging from \$90,350 to \$109,460 or from \$36.97 to \$39.28 per square foot of living area.

In addition to the grid analysis, the appellant also submitted a brief and spreadsheets comparing and contrasting the size and features of the subject property with those of his comparables. At hearing, Mr. Sunder was allowed to present an addendum to his brief to aid in his testimony. This exhibit was identical to his previous spreadsheets but included dollar-value adjustments based on the various differences in size and features. He did not testify how he determined the dollar values shown on his spreadsheet.

One of the arguments raised in his brief is that his improvement assessment increased from \$35.17 per square foot in 2015 to \$39.20 per square foot for 2016, representing an increase of 11%, whereas his comparable properties only received a 5% increase from 2015 to 2016. Mr. Sunder testified that his improvement assessment for 2015 was reduced from \$91,400 to \$86,200 by an assessor agreement. His 2016 improvement assessment of \$95,810 represented an increase of 11% based on the reduced value. He argued that his 2016 assessment increase should have been based on the 2015 reduced assessment of \$86,210 which, when increased at a rate of 5%, would be \$90,510. On cross-examination, Mary Cunningham from the Milton Township Assessor's Office testified that an assessor agreement is only good for one year and that the subject property was increased in line with the other properties in the township based on the original assessed value for 2015.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$90,510 or \$37.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,200. The subject property has an improvement assessment of \$95,810 or \$39.20 per square foot of living area.

Matthew Rasche appeared on behalf of the board of review. In support of its contention of the correct assessment, the board of review submitted information on six equity comparables, two of which were also submitted by the appellant. The comparables have the same neighborhood code as the subject and are located within .17 of a mile of the subject. The board of review comparables consist of two-story single-family dwellings of frame construction. The dwellings were built from 1979 to 1985 and contain 2,444 square feet of living area. Four of the comparables have unfinished basements containing 975 square feet of building area; one comparables has a 650 square foot basement with finished area; and one of the comparables does not have a basement. Each of the comparables has central air-conditioning and a 460-square foot attached garage. Four of the comparables each have one fireplace. The comparables have improvement assessments ranging from \$97,020 to \$97,240 or from \$39.28 to \$39.79 per square foot of living area. Luke Wiesbrock, deputy assessor for Milton Township, testified at hearing that the board of review had presented a very tight group of comparables. He noted that board of review comparables #1 and #3 were the same properties as appellant's comparables #10 and #3, respectively.

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

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 presented data on 17 suggested comparables for the Board's consideration, as two of the comparables were submitted by both parties. The Board gave less weight to appellant's comparable #11 due to its larger living area when compared to the subject and to appellant's comparables #1, #4, #5, #7, #8, #11, #12 and #13, none of which have a basement, inferior to the subject. The Board gave less weight to board of review comparables #2 and #4 as comparable #2 has a finished basement and comparable #4 lacks a basement, both dissimilar to the subject.

The remaining six comparables, which include the parties' two common comparables, had improvement assessments, ranging from \$95,420 to \$97,240 or from \$39.04 to \$39.79 per square foot. The subject's improvement assessment of \$95,810 or \$39.20 per square foot of living area falls within the range established by the best comparables properties contained in this record. After considering adjustments to the comparables for differences from the subject such as a fireplace, larger basement area, or a porch, the Board finds the subject's assessment is supported.

Mr. Sunder's also argued that his 2016 improvement assessment increased by 11% while his comparable properties increased by only 5%. Mr. Sunder hypothesized that his improvement assessment should have been based on the 2015 reduced improvement assessment of \$86,210, which was granted pursuant to an assessor agreement, and not the original 2015 improvement assessment of \$91,400. Mary Cunningham, from the Milton Township assessor's office, testified that an assessor agreement is only valid for one year and stated that Mr. Sunder's 2016 improvement assessment of \$95,810, based on his original 2015 improvement assessment of \$91,400, was in line with the other properties' increases for 2016. After considering the testimony of the parties, the Board finds that, although the change in the subject's assessment from 2015 to 2016 may have been at a higher percentage than the comparables, the evidence disclosed the resulting assessment was not inequitable nor was the property overvalued. Based on this argument, the Board finds a reduction in the subject's assessment is not justified.

The Board finds that the constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that

properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is 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: February 18, 2020



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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