



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

APPELLANT: S&R Pandya
DOCKET NO.: 16-06676.001-R-1
PARCEL NO.: 01-14-430-197

The parties of record before the Property Tax Appeal Board are S&R Pandya, the appellant, by attorney R. Gregory Earl in Geneva; 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: \$8,660
IMPR.: \$47,750
TOTAL: \$56,410

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 one-story residential condominium unit of frame and brick trim construction with 1,418 square feet of living area. The dwelling was constructed in 1993. Features of the dwelling include central air conditioning, one fireplace and a two-car attached garage with 444 square feet of building area. The property is located in Bartlett, Wayne 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 November 5, 2013 for a price of \$140,000. The appellant completed Section IV – Recent Sale Data of the appeal disclosing the seller was Michael Gibbs and the parties were not related. The appellant further indicated the property sold through a Realtor, the property had been advertised for sale and had been listed in the Multiple Listing Service. The appellant also submitted a copy of the PTAX-

203 Illinois Real Estate Transfer Declaration to further document the sale of the subject property. Based on this evidence the appellant requested the subject's assessment be reduced to \$46,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,410. The subject's assessment reflects a market value of \$169,450 or \$119.50 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 six comparable sales composed of one-story condominium units that are the same model as the subject property, each with 1,418 square feet of living area and built from 1991 to 1994. Each comparable has central air conditioning, four comparables each have one fireplace and each property has a two-car attached garage with 444 square feet of building area. These properties sold from July 2014 to July 2015 for prices ranging from \$168,000 to \$188,000 or from \$118.48 to \$132.58 per square foot of living area. Based on these sales, the board of review was of the opinion the market value reflected by the subject's assessment is a reasonable one.

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 best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, and age. Two of the board of review sales occurred in 2014 for prices of \$168,000 and \$184,900 or \$118.48 and \$130.39 per square foot of living area, which are supportive of the subject's assessment. The best sales, due to their proximity in time to the assessment date, are board of review sales #3 through #6 that sold in May 2015 and July 2015 for prices ranging from \$170,000 to \$188,000 or from \$119.89 to \$132.58 per square foot of living area. The subject's assessment reflects a market value of \$169,450 or \$119.50 per square foot of living area, including land, which is at the low end of the range established by the comparable sales in this record. The Board gives little weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as did the sales provided by the board of review. Based on this record the Board finds a reduction in the subject's 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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

S&R Pandya, by attorney:
Greg Earl
Attorney at Law
17 North 6th Street
Geneva, IL 60134

COUNTY

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