



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

APPELLANT: Harish Narayen
DOCKET NO.: 17-01411.001-R-1
PARCEL NO.: 12-02-06-308-020-0000

The parties of record before the Property Tax Appeal Board are Harish Narayen, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$33,133
IMPR.: \$135,924
TOTAL: \$169,057

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 two-story and a part one-story dwelling of brick and vinyl siding exterior construction with 3,398 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement and a part crawl-space area, central air conditioning, a fireplace and a 656 square foot garage.¹ The property has a 10,413 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of six comparable sales located in the same neighborhood as the subject and within .18 of a mile of the subject property. The comparables consist of two-story dwellings ranging in size from 2,888 to 3,868 square feet

¹ The appellant's grid analysis was devoid of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

of living area that were built from 1988 to 1993. The appellant did not disclose the exterior construction of the dwellings or the site sizes of the comparables. The comparables each feature a part basement and a part crawl-space foundation, central air conditioning, a fireplace and a garage ranging in size from 451 to 819 square feet of building area. The comparables sold from February 2016 to July 2017 for prices ranging from \$380,000 to \$501,000 or from \$126.75 to \$147.31 per square foot of living area including land.

In support of the assessment inequity claim, the appellant submitted a grid analysis of 32 assessment comparables located in the same neighborhood as the subject and within .5 of a mile of the subject property. The comparables consist of two-story dwellings ranging in size from 3,088 to 3,586 square feet of living area that were built from 1978 to 1998. Each home has a basement. The estimated market value per square foot range of the comparables based on their 2017 assessments range from \$89.85 to \$110.51 per square foot of living area.

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 \$169,057. The subject's assessment reflects a market value of \$507,374 or \$149.32 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$135,924 or \$40.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven comparables along with their respective property record cards, four of which have sold. Each comparable is located in the same neighborhood as the subject and within .21 of a mile of the subject property. Board of review comparable #4 and the appellant's comparable #1 are the same property. The four comparable sales have sites ranging in size from 12,526 to 14,033 square feet of land area. The comparable sales consist of two-story dwellings of brick and vinyl siding exterior construction ranging in size from 2,998 to 3,401 square feet of living area. The dwellings were built from 1988 to 1993. The comparables each feature a basement, with two having finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 446 to 710 square feet of building area. These four comparables sold from June 2014 to September 2016 for prices ranging from \$460,000 to \$515,000 or \$147.31 to \$159.44 per square foot of living area, including land.

The board of review provided information on seven comparables to demonstrate the subject was equitably assessed. The comparables consist of two-story dwellings of brick and vinyl siding exterior construction ranging in size from 2,998 to 3,401 square feet of living area. The dwellings were built from 1988 to 1993. The comparables each feature a basement, with two having finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 446 to 772 square feet of building area. The comparables have improvement assessments ranging from \$113,570 to \$140,415 or \$37.73 to \$41.29 per square foot of living area.²

² The board of review's grid analysis was devoid of the assessment information for comparables #5 through #7, which was drawn from the property record card evidence.

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

In written rebuttal, counsel for the appellant contended that board of review comparable sales #6 and #7 sold in 2014 and 2015 which are too remote in time to establish market value as of the January 1, 2017 assessment date. In a rebuttal grid analysis, counsel reiterated that the appellant's comparable sales #1 through #6, along with board of review comparable #5 are the seven best comparable sales in the record and contended the subject's assessment should be reduced. Counsel also contended that 34 of the 36 appellant's equity comparables support a reduction based on building price/square foot.

Conclusion of Law

The appellant contends in part that 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 no reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration with one comparable utilized by both parties. The Board gave less weight to the appellant's comparable sales #2 and #6 due to their dissimilar dwelling size when compared to the subject. The Board finds board of review comparable sales #6 and #7 sold in 2014 and 2015, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the parties' common comparable, appellant's comparable sales #3, #4 and #5, along with board of review comparable sale #5. These five comparables are similar when compared to the subject in dwelling size, design, age and features. They sold from February 2016 to June 2017 for prices ranging from \$380,000 to \$515,000 or from \$126.75 to \$159.44 per square foot of living area. The subject's assessment reflects an estimated market value of \$507,374 or \$149.32 per square foot of living area including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also argued assessment inequity with respect to the improvement as an alternative 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 failed to overcome this burden of proof.

The record contains 39 assessment comparables for the Board's consideration. The Board gives less weight to the appellant's evidence as they did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be the seven comparables submitted by the board of review. These seven comparables are similar when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$113,570 to \$140,415 or \$37.73 to \$41.29 per square foot of living area. The subject has an improvement assessment of \$135,924 or \$40.00 per square foot of living area, which falls within the range established by the most similar assessment comparables in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence.

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



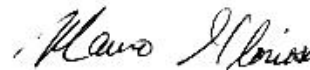
Member

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: April 21, 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

Harish Narayen, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432