



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

APPELLANT: Pragnesh Shah
DOCKET NO.: 17-05664.001-R-1
PARCEL NO.: 01-21-408-019

The parties of record before the Property Tax Appeal Board are Pragnesh Shah, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Chicago; 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: \$35,350
IMPR.: \$141,670
TOTAL: \$177,020

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 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 two-story dwelling of frame exterior construction with 4,091 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 630 square feet of building area. The property has a 15,050 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .2 of a mile from the subject. The comparables are situated on sites ranging in size from 15,450 to 23,423 square feet of land area and are improved with two-story dwellings of frame or brick exterior construction that were built in 2004 or 2005. The dwellings range in size from 3,982 to 4,551 square feet of living area. Each comparable has a

basement with one having finished area, central air conditioning, one fireplace and a three-car attached garage. The comparables sold from May 2014 to May 2015 for prices ranging from \$350,000 to \$475,000 or from \$87.90 to \$115.40 per square foot of living area, including land. 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 \$177,020. The subject's assessment reflects an estimated market value of \$531,113 or \$129.82 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for DuPage County of 33.33%.

In response to the appellant's evidence, the board of review through the township assessor argued that appellant's comparables #1 and #3 were 2014 sales.

In support of the subject's assessment, the board of review submitted information on six comparable sales located within .18 of a mile from the subject. The comparables are situated on sites ranging in size from 14,810 to 40,412 square feet of land area and are improved with two-story dwellings of frame and brick front, vinyl and brick/stone front, brick or Dryvit exterior construction that were built from 1999 to 2016. The dwellings range in size from 3,434 to 4,366 square feet of living area. The comparables each have a basement with three having finished area, central air conditioning, one fireplace and a three-car attached garage that ranges in size from 644 to 1,447 square feet of building area. Comparable #5 has an inground swimming pool. The comparables sold from May 2015 to May 2017 for prices ranging from \$515,000 to \$771,000 or from \$132.88 to \$207.59 per square foot of living area, including land. Based on this 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 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. The Board gave less weight to the appellant's comparables #1 and #3 due to their dated 2014 sales which are less likely to be reflective of the subject's market value as of the January 1, 2017 assessment date. The Board gave less weight to board of review comparables #1, #4 and #5 as they have partially finished basements unlike the subject's unfinished basement. Reduced weight was also given to board of review comparables #3 and #6 due to their dissimilar ages and/or larger lot size when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #2 and board of review comparable #2 which are similar to the subject in location, dwelling size, design, age and features as both have unfinished basements. The comparables sold in May 2015 or May 2017 for prices of \$470,000 and \$635,000 or \$103.27 and \$145.44 per square foot of living area, including land. The subject's assessment reflects an estimated market value of

\$531,113 or \$129.82 per square foot of living area, including land, which falls between the two best comparables sales in the record on overall value and a price per square foot basis. 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 and therefore, 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: July 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

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