



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

APPELLANT: Sunita Ginde
DOCKET NO.: 17-05674.001-R-1
PARCEL NO.: 10-02-409-027

The parties of record before the Property Tax Appeal Board are Sunita Ginde, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$121,690
IMPR.: \$257,930
TOTAL: \$379,620

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 part two-story and part one-story dwelling of brick exterior construction with 3,919 square feet of living area. The dwelling was constructed in 1999. Features of the home include full basement that is 75% finished, central air conditioning, two fireplaces and an 817 square foot garage. The property has a 29,853 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that share the same neighborhood code as the subject. The comparables are improved with part two-story and part one-story dwellings of brick exterior construction ranging in size from 4,366 to 4,412 square feet of living area. The dwellings were constructed in 1996 or 2000. Each comparable has a full basement, one of which is 100% finished. Other features of

each comparable include central air conditioning, one or three fireplaces and a garage ranging in size from 854 to 904 square feet of building area.¹ The comparables have improvement assessments ranging from \$251,650 to \$269,180 or from \$57.04 to \$61.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$379,620. The subject property has an improvement assessment of \$257,930 or \$65.82 per square foot of living area.

In response to appellant's evidence, the board of review submitted a narrative through the township assessor critiquing the appellant comparables and a detailed spreadsheet of the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that share the same neighborhood code as the subject. The comparables consist of one, part one-story and part two-story dwelling and three, part two-story and part one-story dwellings of brick exterior construction ranging in size from 4,238 to 4,419 square feet of living area. The dwellings were constructed from 1998 to 2009. Each comparable has a full basement, three of which are 75% or 100% finished; central air conditioning; two or five fireplaces and a garage ranging in size from 817 to 986 square feet of building area. Comparable #3 has a high quality, heated, brick inground swimming pool enclosure. The comparables have improvement assessments ranging from \$282,940 to \$313,060 or from \$65.91 to \$72.37 per square foot of living area. The board of review also provided property record cards and a location map of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

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

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparable #2 as they each have unfinished basements in contrast to the subject's basement that is 75% finished. The Board gave less weight to board of review comparable #1 due to its significantly

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

larger basement area when compared to the subject and board of review comparable #3 as it has inground swimming pool enclosure unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #4 which are similar to the subject in location, design, age and features. However, both comparables have larger dwelling sizes. These comparables have improvement assessments of \$259,370 and \$282,940 or \$58.96 and \$65.91 per square foot of living area. The subject has an improvement assessment of \$257,930 or \$65.82 per square foot of living area, which is supported by the two best comparables in this record. 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.

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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