



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

APPELLANT: Nihal Gooneratne
DOCKET NO.: 17-05707.001-R-2
PARCEL NO.: 09-12-415-011

The parties of record before the Property Tax Appeal Board are Nihal Gooneratne, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$167,170
IMPR.: \$238,310
TOTAL: \$405,480

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 frame exterior construction with 3,555 square feet of living area. The dwelling was constructed in 1967 with subsequent additions in 1976 and 1993 resulting in an effective age of 1978. Features of the home include a partial unfinished basement, a fireplace and a 672 square foot garage. The property has a 23,750 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales located from .24 to .94 of a mile from the subject property and four of which have the same neighborhood code assigned by the

assessor as the subject property. The comparables consist of "1.5-story" dwellings¹ that were built between 1958 and 1978. The homes range in size from 2,859 to 3,459 square feet of living area. Each dwelling has a full or partial basement and a garage ranging in size from 400 to 824 square feet of building area. The appellant's spreadsheet did not include lot sizes for the subject or any of the comparables or other amenities such as air conditioning and/or fireplace(s). The comparables sold from August 2016 to October 2017 for prices ranging from \$599,000 to \$875,000 or from \$187.13 to \$264.08 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$266,253 which would reflect a market value of \$798,839 or \$224.71 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$405,480. The subject's assessment reflects a market value of \$1,216,562 or \$342.21 per square foot of living area, land included, when using the 2017 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a two-page memorandum, spreadsheets reiterating the appellant's comparables and setting forth the board of review comparables along with copies of applicable property record cards and a map depicting the locations of both parties' comparables. The assessor's memorandum contends that each of the appellant's comparables are located in inferior locations. In reiterating the appellant's comparables, it was reported each dwelling has central air conditioning and one to three fireplaces.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales two of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 4,131 to 16,558 square feet of land area which have been improved with multi-story dwellings of frame or frame and masonry exterior construction. The homes were built from 1905 to 1927 and each has had additions/remodeling resulting in reported effective ages ranging from 1961 to 1985. The homes range in size from 3,127 to 3,486 square feet of living area. Each dwelling has a partial basement, two of which have finished area. The homes have central air conditioning, two or three fireplaces and a garage ranging in size from 500 to 682 square feet of building area. The comparables sold from June 2014 to July 2016 for prices ranging from \$1,015,000 to \$1,500,000 or from \$320.09 to \$431.72 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that board of review comparables #2 and #4 which each sold in 2014 were dated sales that would not be indicative of market value as of the assessment date of January 1, 2017. In addition, looking to the original dates of construction of each of the comparables, appellant's counsel argued the homes were from 40 to 62 years older than the subject dwelling and therefore dissimilar. Considering all of the "best" comparable sales

¹ As set forth in the appellant's spreadsheet, the comparables are described as 1.5-story dwellings but the board of review in reiterating each of the appellant's comparables depicting the homes as part two-story and part one-story dwellings of frame, brick or frame and masonry exterior construction.

as presented by the appellant, counsel argued that a reduction in the subject's assessment is warranted and further argued that using a median sale price per square foot is more accurate and consistent with the preponderance of evidence standard.

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 parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #5 through #8 which are located to the south of the subject and in a different neighborhood code than the subject property. The Board has given reduced weight to appellant's comparable #2 due to its smaller dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #2 and #4 which sold in June and August 2014, dates more remote in time than other sales in the record and which are less likely to be indicative of the subject property's estimated market value as of January 1, 2017.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with board of review comparable sales #1 and #3. The Board recognizes downward adjustments are necessary to each comparable for their superior air conditioning feature which is not present in the subject dwelling. In addition, there are differences in effective age, dwelling size, garage size and/or number of fireplaces. These most similar comparables sold between May 2016 and August 2017 for prices ranging from \$599,000 to \$1,500,000 or from \$191.80 to \$430.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,216,562 or \$342.21 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on this record.

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:

November 17, 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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