



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

APPELLANT: Haroon Basathia
DOCKET NO.: 17-05760.001-R-2
PARCEL NO.: 09-35-402-040

The parties of record before the Property Tax Appeal Board are Haroon Basathia, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell 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: \$130,300
IMPR.: \$333,670
TOTAL: \$463,970

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 4,342 square feet of living area. The dwelling was constructed in 2000. Features of the home include a finished basement, central air conditioning, two fireplaces and an 895 square foot garage. The property has a 21,756 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on five comparables described as being located in the same neighborhood code as the subject property, being of the same "class" or quality construction grade assigned by the assessor of 1.9 and having brick exterior construction. The dwellings were built between 2000 and 2002 and range in size from 4,635 to

5,141 square feet of living area. Each dwelling has a basement with finished area and a garage ranging in size from 777 to 1,367 square feet of building area. The appellant's grid analysis failed to identify air conditioning and/or fireplace features for the subject or the comparable dwellings. The comparables have improvement assessments ranging from \$152,950 to \$329,030 or from \$33.00 to \$67.48 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$230,934 or \$53.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$463,970. The subject property has an improvement assessment of \$333,670 or \$76.85 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum and data gathered by the Downers Grove Township Assessor's Office. The assessor noted that there are 37 homes in the subject's BMC neighborhood of Burr Ridge. As part of the submission, the assessor reiterated the appellant's five comparables and noted differences between these dwellings and the subject. Appellant's comparable #1 was reported to have a reduced assessment "adjusted" to the 2017 sale but would have a "full building AV" of \$354,750 or \$77 per square foot of living area, rounded. Similar remarks were made about the "full building AV" as to appellant's comparables #2 and #3. The assessor's office also pointed out that appellant's comparables #2 through #5 were larger dwellings than the subject from approximately 500 to 800 square feet of additional living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of part two-story and part one-story dwellings of brick exterior construction. The dwellings were each built in 2000 and comparable #1 has an effective age of 2013. The homes range in size from 4,052 to 4,690 square feet of living area. Each dwelling has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 867 to 1,047 square feet of building area. The comparables have improvement assessments ranging from \$309,420 to \$339,910 or from \$71.33 to \$79.57 per square foot of living area.

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

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 through #5 as the dwellings are each substantially larger than the subject dwelling. The Board has given no consideration to the board of review's contention about the "full bldg AV" for appellant's comparables #1, #2 and #3 which would be a different figure but for the adjustment/recent sale adjustment. As previously stated, proof of unequal treatment in the assessment process consists of the assessments for the assessment year in question of a minimum of three comparable properties with the similarity, proximity and lack of distinguishing characteristics of those assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the board of review comparables. These four comparables had varying degrees of similarity to the subject, were located in close proximity to the subject and bracket the subject in dwelling size. The comparables have improvement assessments that ranged from \$152,950 to \$339,910 or from \$33.00 to \$79.57 per square foot of living area. The subject's improvement assessment of \$333,670 or \$76.85 per square foot of living area falls within the range established by the best comparables in this record and appears to be supported by the best comparables in the record as appellant's comparable #1 appears to be an outlier at the low end of the range. 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. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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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