



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

APPELLANT: Alpesh Patell
DOCKET NO.: 17-05770.001-R-1
PARCEL NO.: 08-26-302-107

The parties of record before the Property Tax Appeal Board are Alpesh Patell, the appellant, by attorney Jerri K. Bush of the Law Office of Jerri K Bush 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: \$12,840
IMPR.: \$69,450
TOTAL: \$82,290

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 is improved with a two-story frame single-family townhome built in 2000. The home contains 1,887 square feet of living area and features a 900-square foot unfinished basement, central air conditioning, a fireplace, and a 400-square foot garage. The dwelling has 2½ bathrooms. The dwelling is located in Woodridge, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .07 of a mile from the subject and are all located in the same neighborhood code as the subject. The dwellings were built in 2000 or 2001 and consist of two-story frame single-family townhomes that contain 1,887 or 1,950 square feet of living area. According to the grid analysis submitted by the appellant, the comparables each feature an unfinished basement, central air conditioning, 2½ bathrooms and a 400-square foot garage. Appellant also submitted property record cards and listing sheets for

each comparable. The listing sheet for comparable #1 disclosed that the dwelling is a waterfront property with a pond view and has 675 square feet of basement finished area which includes a family room and additional full bathroom. The comparables sold in April or May 2016 for prices ranging from \$217,500 to \$275,000 or from \$115.26 to \$141.03 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the property's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,290. The subject's assessment reflects a market value of approximately \$246,895 or \$130.84 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 appellant's evidence, the board of review submitted a grid analysis containing information on appellant's three comparable sales. The board of review argued that the subject has a walk-out basement but that appellant's comparables #2 and #3 do not have walk-out basements.

In support of its contention of the correct assessment, the board of review submitted a grid analysis on the sales of three comparable properties, one of which was also submitted by the appellant.¹ These properties are located within .07 of a mile from the subject and all have the same neighborhood code as the subject. The dwellings consist of two-story frame single-family townhomes that were built from 1999 to 2001 and range in size from 1,804 to 1,950 square feet of living area. The comparables each have a walk-out basement, two of which each have 675-square feet of finished area, central air conditioning, and a 400-square foot garage. One comparable has a fireplace. The dwellings have two or three full bathrooms and one or two half-bathrooms. The comparables sold from May to August 2016 for prices ranging from \$267,000 to \$275,000 or from \$141.03 to \$148.42 per square foot of living area, including land. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable was submitted by both parties. The Board gave less weight to appellant's comparable #1 and board of review comparables #1 and #3 which have finished basements and more bathrooms, superior to the subject. Further, the parties' common comparable has a pond view, dissimilar to the subject which is not characterized as a waterfront property.

¹ Board of review's comparable #3 is the same property as appellant's comparable #1.

The Board finds that appellant's comparables #2 and #3 and board of review comparable #2 were the best comparables submitted in the record in terms of location, design, age, size, and most features. These comparables sold from May to August 2016 for prices ranging from \$217,500 to \$267,750 or from \$115.26 to \$148.42 per square of living area, land included. The subject's assessment reflects an estimated market value \$246,895 or \$130.84 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for differences from the subject such as appellant's comparables' lack of a walk-out basement, the Board finds the subject's assessed value is supported and no reduction in the subject's assessment 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: August 18, 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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