



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

APPELLANT: Mitesh Patel
DOCKET NO.: 17-05955.001-R-1
PARCEL NO.: 03-15-233-013

The parties of record before the Property Tax Appeal Board are Mitesh Patel, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$40,640
IMPR.: \$87,680
TOTAL: \$128,320

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 brick and vinyl exterior construction with 3,190 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full basement, central air conditioning, and a 3-car garage. The property has an 8,470-square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV of the Residential Appeal disclosing the subject property was purchased on January 5, 2016 for a price of \$385,000. The appellant also disclosed that the subject property was purchased from a private party, not related to the appellant; the property was sold by a realtor; and it was advertised for sale for 125 days through Multiple Listing Service (MLS). Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,880. The subject's assessment reflects a market value of \$449,685 or \$140.97 per square foot of living area, land included, when applying the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In response to the appellant's evidence, the board of review argued that the subject property received a reduction in 2016 tax year to reflect the purchase price. For the 2017 tax year, the board of review offered to keep the 2016 tax year assessment plus the application of the township equalization factor of 1.0831 which was applied to all property in Addison Township in 2017 tax year. The board of review submitted a stipulation signed by both parties for the 2016 tax year and another unsigned proposed stipulation for the 2017 tax year. No valuation evidence was submitted by the board of review. Based on this evidence and argument, the board of review reaffirmed its offer to reduce the subject's 2017 assessment to reflect the 2016 purchase price plus the application of the township equalization factor of 1.0831.

In rebuttal, the appellant's counsel argued that the board of review's offer is tantamount to a "rollover" which does not apply to the case on appeal because the appellant did not file a prior appeal to the Property Tax Appeal Board, nor did PTAB issue a reduction of the subject's assessment. Rather, this case is appealed from a final decision of the board of review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160). The appellant's counsel further argued that the board of review did not challenge the arm's-length nature of the subject's sale.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of the subject's market value contained in this record is the sale of the subject property on January 5, 2016 for a price of \$385,000. The Board finds that the board of review did not challenge the arm's-length nature of the subject's sale or submit any valuation evidence. The Board further finds that the sale price represents fair market value of the subject property as of January 1, 2017 assessment date. The subject's assessment reflects an estimated market value of \$449,685, greater than the subject property's sale for a price of \$385,000. The Board is cognizant of the power of the township to apply equalization factors to all properties within the township when conducting mass appraisals in order to maximize uniformity in taxation. However, the Property Tax Appeal Board findings are based on the evidence in the record for the valuation of this individual parcel on appeal. Therefore, the Board finds that a reduction in the subject's assessment to reflect the purchase price 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: September 15, 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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