



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

APPELLANT: Manish & Kiran Patel
DOCKET NO.: 18-03018.001-R-1
PARCEL NO.: 12-02-02-409-017-0000

The parties of record before the Property Tax Appeal Board are Manish & Kiran Patel, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,410
IMPR.: \$60,401
TOTAL: \$73,811

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 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 frame exterior construction with 2,055 square feet of living area. The dwelling was constructed in 1974. Features of the home include a full unfinished basement, central air conditioning and a 462 square foot garage. The property has a 10,764 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located within .99 of a mile of the subject, two of which are located in the same neighborhood as the subject property as assigned by the township assessor. The comparables consist of two-story dwellings ranging in size from 1,730 to 2,181 square feet of living area. The appellants did not disclose the exterior construction of the dwellings or the site sizes of the comparables. The dwellings were

constructed from 1971 to 1991. The comparables each have a full basement and a garage ranging in size from 247 to 466 square feet of building area. In addition, one comparable has central air conditioning and a fireplace. The comparables sold from August 2016 to November 2017 for prices ranging from \$121,000 to \$223,900 or from \$66.48 to \$102.66 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,811. The subject's assessment reflects a market value of \$221,588 or \$107.83 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

With respect to the appellants' evidence, the board of review submitted a memorandum critiquing the comparables submitted by the appellants' counsel. The assessor submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the appellants' comparables #1, #2 and #3 that depicts comparables #2 and #3 as Bank REO (real estate owned) transactions. The board of review contends comparables #2, #4, #5 and #6 are located outside of subject's neighborhood and have different model homes when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood as the subject as assigned by the township assessor. The comparables have sites ranging in size from 8,014 to 13,646 square feet of land area. The comparables consist of one, bi-level dwelling and three, two-story dwellings of brick and frame exterior construction containing 2,050 or 2,055 square feet of living area. The dwellings were constructed from 1971 to 1975. One comparable has a full unfinished basement and three comparables have crawl space foundations. The comparables each have central air conditioning and a garage containing either 409 or 462 square feet of building area. The comparables sold from August 2016 to August 2018 for prices ranging from \$204,000 to \$268,000 or from \$99.27 to \$130.41 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #1, #3 and #4 are not comparable to the subject as they lack a basement, unlike the subject. Furthermore, board of review comparable #3 is a different bi-level style when compared to the subject's two-story design. In a rebuttal grid analysis, counsel reiterated that the appellants comparables #1 and #3, along with board of review comparable #2 are the three best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales #2, #4, #5 and #6 that are located less proximate to the subject in a different neighborhood. Furthermore, the appellants' comparable #6 is newer in age when compared to the subject. The Board finds the appellants' comparable #3 and board of review comparable #4 sold in 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board also gave reduced weight to board of review comparable #3 due to its dissimilar bi-level design when compared to the subject's two-story design.

The Board finds the best evidence of market value to be the appellants' comparable sale #1, along with comparable sales #1 and #2 submitted by the board of review. These three comparables are identical to the subject in dwelling size and design and are similar to the subject in location and age. These comparables sold from March 2017 to August 2018 for prices ranging from \$150,500 to \$268,000 or from \$73.24 to \$130.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$221,588 or \$107.83 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The Board recognizes that board of review comparable #1 lacks a basement, unlike the subject, but its sale price of \$220,000 or \$107.06 per square foot of living area, land included, further support the subject's assessment. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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



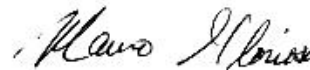
Member

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: April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Manish & Kiran Patel, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432