



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

APPELLANT: Kaushik & Aruna Patel
DOCKET NO.: 18-04188.001-R-1
PARCEL NO.: 02-12-105-029

The parties of record before the Property Tax Appeal Board are Kaushik and Aruna Patel, the appellants; 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: \$26,720
IMPR.: \$66,470
TOTAL: \$93,190

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 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 mixed frame and brick construction with 1,889 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, and a two-car attached garage. The property has a 9,103 square foot site and is located in Itasca, Bloomingdale Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings of siding or brick exterior construction that range in size from 1,820 to 2,137 square feet of living area. The dwellings are 18 or 19 years old. Each property has a basement with finished area, central air conditioning and a two-car garage. Two comparables each have one fireplace. These properties have sites that range in size from 2,190 to 9,024 square feet of land area. Comparable #1 is located adjacent to the subject property while comparables #2 and #3 are

located approximately one mile from the subject property. These properties sold from November 2017 to June 2018 for prices ranging from \$290,000 to \$317,000 or from \$143.20 to \$160.99 per square foot of living area, including land.

The appellants also submitted a copy of a 2012 decision issued by the Property Tax Appeal Board in Docket No. 12-05128.001-R-1 reducing the subject's assessment to \$90,000 based on a stipulation of the parties. The appellants also submitted a proposed stipulation from the township assessor for the 2018 tax year reducing the assessment from \$118,690 to \$98,500, which was signed by the township assessor but not signed by the appellants.

On the appeal form the appellants requested the subject's assessment be reduced to \$91,300, however, in the cover letter attached to the appeal the appellants requested the assessment be kept at \$90,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,690. The subject's assessment reflects a market value of \$356,640 or \$188.80 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparables identified by the township assessor improved with two-story dwellings of mixed construction ranging in size from 1,635 to 3,135 square feet of living area. The dwellings were built from 2001 to 2005. Each comparable has an unfinished basement, central air conditioning and a two-car attached or built in garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$81,480 to \$118,300 or from \$32.70 to \$49.83 per square foot of living area. The subject has an improvement assessment of \$91,970 or \$48.69 per square foot of living area. Board of review comparables #4 and #5 sold in March 2017 and February 2016 for prices of \$365,000 and \$465,000 or \$146.12 and \$148.33 per square foot of living area, including land, respectively. The evidence also indicated that appellants' comparable #1 sold in April 2018 for a price of \$327,000 or \$153.02 per square foot of living area, including land, rather than \$317,000 and \$148.34 per square foot of living area, including land, as reported by the appellants.

In the written statement provided by the assessor, he offered to stipulate to an assessment of \$93,190, reflecting a market value of approximately \$279,570 or \$148.00 per square foot of living area, including land.

Nevertheless, the board of review requested the assessment be confirmed.

In rebuttal the appellants pointed out that board of review comparables #1 through #3 had not sold and comparables #4 and #5 are improved with dwellings that are than larger than the subject dwelling.

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 evidence in the record supports a reduction to the subject's assessment.

The Board finds the best evidence of market value to be appellant's comparable sale #1, which is located next door to the subject property, and board of review comparables #4 and #5. These three properties sold for unit prices ranging from \$146.12 to \$153.02 per square foot of living area, including land. The best comparable sale in the record is appellants' comparable #1 that sold in May 2018 for a price of \$327,000 (accepting the price as presented by the board of review) or \$153.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$356,640 or \$188.80 per square foot of living area, including land, which is significantly above the range established by the best comparable sales in this record on a square foot basis and significantly above the price of the best sale. Less weight is given appellants' comparable sales #2 and #3 due to their more distant location from the subject property and smaller sites in relation to the subject's site. The Board further finds board of a review comparables #1 through #3 did not address the appellants' overvaluation argument. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with that recommended by the township assessor is appropriate.

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: January 19, 2021



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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