



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

APPELLANT: Trushar & Alpa Patel
DOCKET NO.: 18-04938.001-R-1
PARCEL NO.: 08-04-204-017

The parties of record before the Property Tax Appeal Board are Trushar & Alpa Patel, the appellant, by attorney Jessica Hill-Magiera, in Lake Zurich; 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: \$86,590
IMPR.: \$219,955
TOTAL: \$306,545

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 part two-story and part one-story dwelling of brick exterior construction with 5,167 square feet of living area. The dwelling was constructed in 1987. Features of the home include a walk-out basement that is partially finished, sauna, central air conditioning, two fireplaces, inground swimming pool, 1,263 square foot paver patio and a garage with 773 square feet of building area.¹ The property is located in Lisle, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted limited information on four comparable sales located within .23 of a mile from the subject property. The comparables have lot sizes ranging from 15,007 to 20,001 square

¹ Descriptive data for the subject and the appellant's comparables was derived from the appellant's and the board of review's submissions.

feet of land area and are improved with one, part two-story and part one-story and three, two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 4,216 to 5,638 square feet of living area. The dwellings were built from 1992 to 1999. The comparables have unfinished basements, central air conditioning, one to four fireplaces and garages ranging in size from 484 to 763 square feet of building area.² Comparable #1 has an inground swimming pool. The properties sold from April 2017 to April 2018 for prices ranging from \$543,668 to \$800,000 or from \$123.84 to \$155.36 per square foot of living area, land included. 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 \$322,080. The subject's assessment reflects a market value of \$967,788 or \$187.30 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 response to the appeal, the board of review argued appellants' comparable sale #3 was a REO/Foreclosure sale in poor condition per assessor walk-through prior to the sale. Interior pictures were provided from the assessor's field check on March 1, 2017. Assessor noted furnace was not working, one missing water heater, 4 punch holes in drywall, drywall tape peeling in several areas, carpet needs replaced, exterior cedar trim needs paint and it has been an REO since September 16, 2014.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that were located within 1,803 feet from the subject. The evidence was prepared by the township assessor. These properties have sites that range in size from 15,054 to 37,045 square feet of land area. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,151 to 6,264 square feet of living area. The dwellings were built from 1987 to 2001. The comparables have basements, three have finished area. Other features include central air conditioning, one to four fireplaces and garages ranging in size from 741 to 892 square feet of building area. Comparable #1 has an inground swimming pool. The sales occurred from February 2017 to July 2018 for prices ranging from \$765,000 to \$1,017,000 or from \$162.36 to \$185.50 per square foot of living area. A map depicting the locations of both parties' comparables in relation to the subject was submitted. Based on this evidence, the board of review requested no change to the subject's assessment.

In written rebuttal, counsel for the appellants critiqued the comparables submitted by the board of review. Counsel argued that the board of review comparables sales #2 and #4 are not comparable due to dissimilar dwelling sizes. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables, along with board of review comparables #1 and #3, were the best comparable sales in the record and contended the subject's assessment should be reduced.

² The parties' grid analyses depict minor differences related to living area and some features of the comparables. These differences will not affect the Board's decision.

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

The record contains eight suggested comparable sales for the Board's consideration. The Board gave less to appellants' comparable sales #2, #3 and #4, along with board of review comparables #2, #3 and #4, due to their dissimilar dwelling sizes and/or unfinished basements when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable #1 and board of review comparable #1 which are most similar to the subject in location, dwelling size, age and most features as both have inground swimming pools. The properties sold in December and February 2017 for prices of \$800,000 and \$910,000 or for \$141.89 and \$181.78 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$967,788 or \$187.30 per square foot of living area, land included, which falls above the two best comparable sales in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the appellants proved by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is excessive and thus, a 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: 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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