



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

APPELLANT: Mitesh Patel  
DOCKET NO.: 18-05185.001-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 George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$42,520  
**IMPR.:** \$91,038  
**TOTAL:** \$133,558

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 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 vinyl exterior construction with 3,190 square feet of living area. The dwelling was constructed in 2007. 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 subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-05955.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$128,320 based on the evidence in the record.

For this 2018 tax year appeal, the appellant contends overvaluation as the basis of this appeal. In support of the claim, the appellant completed Section IV of the Residential Appeal form and

submitted a settlement statement along with a Multiple Listing Service (MLS) sheet associated with the subject's sale on January 5, 2016 for a price of \$385,000.

Based upon the evidence submitted, the appellant requested reduction of the subject property's total to \$128,321 to reflect the subject's sale price of \$385,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,110. As part of the board of review's submission, it was reported that properties in Addison Township had an equalization factor of 1.0463 applied in 2018 tax year.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards containing information on the subject and four comparable sales located within the same neighborhood code as assigned by the local assessor to the subject property. The parcels are improved with two-story dwellings of brick and frame exterior construction ranging in size from 2,786 to 3,573 square feet of living area, and are situated on lots ranging in size from 8,450 to 15,351 square feet of land area. The dwellings were constructed from 1991 to 2012. The comparables each feature a basement with two having finished areas. Each home also has central air conditioning, a fireplace, and a garage containing from 483 to 662 square feet of building area. The sales of the comparables occurred from February 2016 to August 2018 for prices ranging from \$420,000 to \$513,000 or from \$134.34 to \$161.52 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-05955.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$128,320 based on the evidence in the record.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board further finds that the prior year's 2017 decision as issued by the Property Tax Appeal Board should be carried forward to the subsequent 2018 tax year subject only to the applicable equalization factor applied to that year's assessments. This finding is pursuant to section 16-185

of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2017 and 2018 are within the same general assessment period in DuPage County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the prior year's decision has been reversed or modified upon review or that the subject property sold in an arm's length transaction establishing a different fair cash value. The Property Tax Appeal Board finds that carrying the subject's 2017 assessment as determined by the Property Tax Appeal Board in Docket Number 17-05955.001-R-1 forward for tax year 2018 subject to the applicable equalization factor of 1.0463 results in the subject's equalized total assessment of \$133,558 ( $\$127,648 \times 1.0463 = \$133,558$ , rounded).

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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