



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

APPELLANT: Bhurgra Amritpreet
DOCKET NO.: 19-01267.001-R-1
PARCEL NO.: 07-01-09-101-033-0000

The parties of record before the Property Tax Appeal Board are Bhurgra Amritpreet, the appellant, by attorney Jerri K. Bush of the Law Office of Jerri K. Bush in Chicago; 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: \$50,492
IMPR.: \$173,314
TOTAL: \$223,806

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 2019 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 exterior construction with 4,385 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, a fireplace and an 870 square foot garage.¹ The property has a .37-acre or approximately 16,117 square foot site and is located in Naperville, Wheatland Township, Will County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.² In support of these arguments the appellant submitted

¹ The appellant reported the subject has a finished basement and three fireplaces, but the subject's property record card provided by the board of review does not depict any finished basement area and depicts only one fireplace.

² The appellant did not mark any basis of appeal in Section 2d of the Residential Appeal petition as required. The appellant's evidence included both assessment and sales data for four comparables.

information on four comparables located from .27 to .83 of a mile from the subject property, three of which are within the subject's neighborhood. Three comparables have sites that range in size from 10,890 to 16,117 square feet of land area; no site size was provided for comparable #2. The comparables are improved with two-story dwellings of frame or brick exterior construction with comparables #2 through #4 ranging in size from 4,054 to 4,233 square feet of living area; the dwelling size for comparable #1 is nonsensical. The dwellings were built from 2002 to 2004. The comparables each have a basement with two having finished area. Each comparable has central air conditioning, a fireplace and a garage that ranges in size from 645 to 759 square feet of building area. The appellant reported the comparables sold from April 2018 to July 2019 for prices ranging from \$515,000 to \$629,000 or from \$127.04 to \$155.30 per square foot of living area, including land and have improvement assessments ranging from \$156,812 to \$169,377 or from \$38.68 to \$41.56 per square foot of living area.³ Based on this evidence, the appellant requested the subject's total assessment be reduced to \$207,171 with an improvement assessment of \$156,679 or \$35.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,806. The subject's assessment reflects a market value of \$670,680 or \$152.95 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$173,314 or \$39.52 per square foot of living area.

In response to the appellant's evidence, the board of review through a memorandum written by the township assessor noted that the appellant did not provide the basis of the appeal. The assessor critiqued the appellant's comparables and reported that appellant's comparable #4 sold for a price of \$595,000, not \$545,000 as shown in the appellant's grid. In support of this claim, the assessor provided a copy of the PTAX-203 Real Estate Transfer Declaration associated with the transaction which depicts the full actual consideration of \$595,000.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a grid analysis and property record cards of the subject and four comparables with both sales and equity data. The comparables are located within the same assessment neighborhood as the subject property and within .89 of a mile from the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 4,237 to 4,522 square feet of living area. The dwellings were built from 2005 to 2007. Each comparable has a basement with two having finished area. The comparables each have central air conditioning, a fireplace and a garage that ranges in size from 708 to 747 square feet of building area. The site sizes of the comparables were not provided.⁴ The comparables sold from April to August 2018 for prices ranging from \$612,500 to \$745,000 or from \$135.45 to \$169.55 per square foot of living area, including land. The comparables have improvement assessments ranging from \$168,127 to \$186,509 or from \$39.64 to \$42.45 per square foot of

³ Some of these calculations have been drawn based on mathematical corrections to the appellant's data and based on rebuttal evidence from the board of review.

⁴ Although the board of review did not provide the site sizes of the comparables, the Board finds the board of review's grid evidence depicts each of the comparables has a land assessment of \$50,492, identical to the subject, suggesting the board of review comparables have sites which are relatively similar to the subject parcel.

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

Conclusion of Law

The appellant contends in part that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as the appellant reported a nonsensical dwelling size of "050" square feet of living area and failed to provide documentary evidence, such as a property record card, to support the purported size and, therefore, the Board was unable to make a meaningful analysis of the appellant's comparable #1's comparability to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #2, #3 and #4, along with the comparables submitted by the board of review. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. These most similar comparables sold from April 2018 to July 2019 for prices ranging from \$515,000 to \$745,000 or from \$127.04 to \$169.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$670,680 or \$152.95 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on lack of uniformity in the improvement assessment.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board has given reduced weight to appellant's comparable #1 as the appellant reported a nonsensical dwelling size of "050" square feet of living area and, therefore, the Board was unable to make a meaningful analysis of the dwelling's comparability to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4,

along with the comparables submitted by the board of review. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments that range from \$156,812 to \$186,509 or from \$38.68 to \$42.45 per square foot of living area. The subject's improvement assessment of \$173,314 or \$39.52 per square foot of living area is within the range established by the best equity comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on lack of assessment uniformity is not justified.

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: August 24, 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

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