



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

APPELLANT: Bhurgra Amritpreet
DOCKET NO.: 19-01268.001-R-1
PARCEL NO.: 07-01-17-205-011-0000

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: \$42,950
IMPR.: \$372,215
TOTAL: \$415,165

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 frame exterior construction with 6,825 square feet of living area. The dwelling was constructed in 2007. Features of the home include a 3,824 square foot basement with 3,724 square feet of finished area, central air conditioning, two fireplaces and a 1,307 square foot garage. The dwelling also has a three-passenger, three-stop elevator.¹ The property has a 9,384 square foot or an approximately .22-acre site and is located in Naperville, Wheatland Township, Will County.²

¹ The board of review provided a copy of the subject's property record card noting the subject dwelling features a three-person, three-stop elevator, which was unrefuted by the appellant.

² The Board finds the best evidence of the subject's site size is found in the property record card presented by the board of review which depicts the subject's lot dimensions as 68' x 138' or approximately 9,384 square feet or .22-acres of land area when calculated. The appellant reported the subject's site size with .25 to .49-acres in Section III – Description of Property of the appeal petition and in the grid analysis

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.³ In support of these arguments the appellant submitted information on four comparables located from .25 of a mile to 3.85 miles from the subject property, two of which are within the subject's neighborhood. The comparables have sites that range in size from .25 to .49 of an acre of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,390 to 5,855 square feet of living area. The dwellings were built from 2006 to 2018. Each comparable has a basement with three having finished area. The comparables each have central air conditioning, one to four fireplaces and a garage, with one reported to be a three-car garage and three that range in size from 641 to 1,203 square feet of building area. Comparables #1, #3 and #4 sold from July 2017 to March 2019 for prices ranging from \$827,000 to \$985,000 or from \$173.50 to \$217.06 per square foot of living area, including land. The appellant reported that comparable #2 sold in July 2018 for a price of \$152.01 per square foot of living area, land included. The comparables have improvement assessments ranging from \$209,438 to \$288,024 or from \$40.15 to \$51.19 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$333,300 with an improvement assessment of \$290,350 or \$42.54 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 \$415,165. The subject's assessment reflects a market value of \$1,244,126 or \$182.29 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 \$372,215 or \$54.54 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. The assessor asserted that each of the appellant's comparables are from 970 to 2,308 square feet smaller than the subject and that the appellant's comparables #1 and #4 are located in a different subdivision.

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 two comparables with both sales and assessment data. The comparables are located within the same neighborhood code as the subject property and within .58 of a mile from the subject. The comparables have sites with either 14,430 or 22,500 square feet of land area, which were obtained from the property record cards. The comparables are improved with two-story dwellings of frame exterior construction with 6,818 and 7,421 square feet of living area that were built in 2018 and 2016, respectively. Each comparable has a basement with finished area, central air conditioning, three or four fireplaces and a garage with either 1,024 or 1,264 square feet of building area. The comparables each sold in April 2018 for prices of \$1,175,000 and \$1,200,000 or for \$172.34 and \$161.70 per square foot of living area, including land and have improvement assessments of

³ 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 sales and assessment data for four comparables.

\$334,881 and \$365,882 or \$49.12 and \$49.30 per square foot of living area, respectively. 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables due to their considerably smaller dwelling sizes when compared to the subject dwelling. Furthermore, appellant's comparables #1 and #4 are located more than 2 miles away from the subject.

The Board finds the best evidence of market value to be the comparables submitted by the board of review. These comparables are relatively similar to the subject in location, dwelling size and design. However, the Board finds the subject dwelling is inferior to each comparable in age, while being superior to each comparable in that it has a considerably larger basement with additional finished area and a three-person, three-stop elevator. These most similar comparables sold in April 2018 for prices of \$1,175,000 and \$1,200,000 or for \$172.34 and \$161.70 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,244,126 or \$182.29 per square foot of living area, including land, which is greater than the two best comparable sales in this record, but appears to be justified given its superior basement size with additional finish and its elevator feature. 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 six suggested equity comparables for the Board's consideration. The Board has given reduced weight to appellant's comparables due to their considerably smaller dwelling sizes when compared to the subject dwelling. Furthermore, appellant's comparables #1 and #4 are located more than 2 miles away from the subject. The Board finds the best evidence

of assessment equity to be the comparables submitted by the board of review. These comparables are relatively similar to the subject in location, dwelling size and design. However, the Board finds the subject dwelling is inferior to each comparable in age, while being superior to each comparable in that it has a considerably larger basement with additional finished area and a three-person, three-stop elevator. These comparables have improvement assessments of \$334,881 and \$365,882 or \$49.12 and \$49.30 per square foot of living area, respectively. The subject's improvement assessment of \$372,215 or \$54.54 per square foot of living area is greater than the best equity comparables in this record but appears to be justified given its superior basement size with additional finished area and its elevator feature. 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: September 21, 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

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

APPELLANT

Bhurgra Amritpreet, by attorney:
Jerri K. Bush
Law Office of Jerri K. Bush
9406 S. Pleasant Avenue
Chicago, IL 60643

COUNTY

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