



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

APPELLANT: Rikin Patel
DOCKET NO.: 19-02733.001-R-1
PARCEL NO.: 02-15-407-073

The parties of record before the Property Tax Appeal Board are Rikin Patel, the appellant; and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,410
IMPR.: \$39,790
TOTAL: \$47,200

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 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 construction with 980 square feet of living area. The dwelling was constructed in 1975 or 44 years old. Features of the home include central air conditioning and a one-car built-in garage. The property is located in Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .3 of a mile to 1.4 miles from the subject. The comparables are described as three, two-story dwellings and one, multi-unit building of frame or brick construction with each unit having either 1,000 or 1,200 square feet of living area and is either 45 or 46 years old. The comparables have central air conditioning and a one-car built-in garage or a two-car detached garage. The comparables sold from December 2019 to April 2020 for prices ranging from \$115,000 to \$148,000 or from \$139.00 to \$148.00 per square foot of living area, land included. The appellant also disclosed

that the subject unit sold in May 2017 for \$144,000. Based on this evidence, the appellant 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 \$47,200. The subject's assessment reflects a market value of \$143,074 or \$146.00 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted a spreadsheet prepared by the township assessor on five comparable sales located within the same subdivision as the subject. The comparables are described as second floor, ranch units of frame construction. Each unit has 980 square feet of living area, central air conditioning and a one-car, built-in garage. The units were constructed in 1974 or 1975. The comparables sold from May 2017 to October 2018 for prices ranging from \$139,000 to \$163,900 or from \$141.84 to \$167.24 per square foot of living area, land included. The board of review also disclosed the appellant purchased the subject unit for \$144,000 in May 2017 which is more than subject's market value as reflected by its current assessment. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends 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 Board finds nine comparable sales were submitted by the parties in support of their respective positions. The Board gave less weight to appellant's comparable #3 which is located over 1 mile from the subject. The Board gave less weight to appellant's comparables #1, #2, and #4 along with board of review comparables #4 and #5 as their sales dates occurred in 2017 or 2020 which were less proximate in time to the subject's January 1, 2019 valuation date than the other sales in the record and therefore, less likely to be reflective of market value.

The Board finds the best evidence of market value to be the board of review comparables #1, #2 and #3 which sold proximate in time to the subject's January 1, 2019 valuation date and were most similar to the subject in location, dwelling size, design, age and features. The comparables sold from May to October 2018 for prices ranging from \$145,000 to \$163,900 or from \$147.96 to \$167.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$143,074 or \$146.00 per square foot of living area, including land, which falls slightly below the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued, and therefore, a reduction in the subject's assessment 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:

May 18, 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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APPELLANT

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COUNTY

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