



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

APPELLANT: Benoy George
DOCKET NO.: 19-06027.001-R-1
PARCEL NO.: 09-21-102-008

The parties of record before the Property Tax Appeal Board are Benoy George, 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: \$68,620
IMPR.: \$171,820
TOTAL: \$240,440

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 multi-story dwelling of brick exterior construction with 4,419 square feet of living area. The dwelling was constructed in 2004 and is approximately 15 years old. Features of the home include a full basement with 1,810 square feet of finished area, central air conditioning, a fireplace and a garage with 872 square feet of building area. The property has a 16,291 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant, Benoy George, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis containing information on four comparable sales located within 2 miles of the subject property. The comparable properties have sites ranging in size from 7,902 to 13,004 square feet of land area which have been improved with 2-story dwellings of brick exterior

construction ranging in age from 11 to 20 years old.¹ The dwellings range in size from 2,807 to 3,518 square feet of living area. Two comparables each have a basement, two being 75% finished. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 418 to 780 square feet of building area. The comparables sold from May 2019 to March 2020 for prices ranging from \$560,000 to \$600,000 or from \$159.18 to \$206.63 per square foot of living area, including land. The appellant provided photos of the exterior and the interior of the subject home depicting that many rooms appear to be unfinished with missing appliances and fixtures.

The appellant, Benoy George, testified before the Property Tax Appeal Board that he purchased the home in 2011 in the condition as depicted in the submitted photos. Since moving in, the appellant acknowledged that builder had re-installed all the appliances and fixtures and the home is in a finished condition. The appellant contended that many homes in his area have sold for much less than the subject's market value as reflected by the assessment. The appellant also confirmed that his appeal is based on overvaluation and not based on uniformity. Based on this evidence and argument, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,440. The subject's assessment reflects a market value of \$728,827 or \$164.93 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 information on four comparable sales one of which was located within the same assessment neighborhood code as the subject property.² The comparables have parcels ranging in size from 13,331 to 24,740 square feet of land area and are improved with 2-story dwellings with frame or frame and brick exterior construction that range in size from 3,650 to 4,081 square feet of living area. The dwellings were built from 1994 to 2013. Each home has a basement, three with finished area. Each dwelling also has central air conditioning, one or two fireplaces, and a garage ranging in size from 703 to 1,216 square feet of building area. The comparables sold from January 2017 to July 2018 for prices ranging from \$630,000 to \$845,000 or from \$172.60 to \$227.52 per square foot of living area, including land. The board of review also provided a map depicting the location of comparables submitted by both parties in relation to the subject property and copies of property record cards for the comparables submitted by the parties.

The board of review called Downers Grove Chief Deputy Township Assessor, Anthony Pacilli, as its witness. Pacilli testified that the subject property is one of approximately 20 custom made homes built in the subject's subdivision. The four homes that recently sold in that subdivision have a range of price per square foot of living area from approximately \$173 to approximately \$228 per square foot of living area, making the subject's price per square foot of \$165 per square

¹ Some descriptive information was drawn from the property record cards of the subject property and the appellant's comparables that was submitted by the board of review.

² The board of review also submitted one additional comparable in support of equity in assessment (uniformity) argument. As this appeal is based solely on market value considerations, the Board will not analyze the board of review equity comparable #1. For clarity, the Board has re-numbered the remaining board of review comparables sales as #1 through #4.

foot at the lower end of the range. Based on the evidence presented and the testimony of the witness, 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 the parties submitted a total of eight comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #4, along with board of review comparable sale #2 based on their sale dates occurring too remote in time from the January 1, 2019 assessment date at issue and, therefore, less likely to be indicative of the subject's market value as of the assessment date than the remaining sales in the record. The Board gave reduced weight to appellant's comparable #3 which lacked a finished basement area, dissimilar to the subject's 1,810 square foot finished basement.

The Board finds the best evidence of market value to be appellant's comparables #2, along with board of review comparables #1, #3, and #4 which are overall similar to the subject in design, age, finished basement area, and some features. However, each of these comparables is smaller in dwelling size relative to the subject suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. The best comparables in the record sold from March 2018 to June 2019 for prices ranging from \$570,000 to \$845,000 or from \$163.14 to \$227.52 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$728,827 or \$164.93 per square foot of living area, including land, which falls well within the range established by the best comparables in the record, both in terms of overall value and on a per square foot of living area basis. Based on this record, and after considering adjustments to the best comparables in the record for differences from the subject such as dwelling size, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction 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:

June 21, 2022



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

Benoy George
624 Nelson Lane
Westmont, IL 60559

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187