



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

APPELLANT: Pragnesh Shah
DOCKET NO.: 19-06029.001-R-1
PARCEL NO.: 01-21-408-019

The parties of record before the Property Tax Appeal Board are Pragnesh Shah, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Chicago, 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: \$36,550
IMPR.: \$146,480
TOTAL: \$183,030

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 exterior construction with 4,091 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 630 square foot three-car garage. The property has a 15,050 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property record cards on three comparables located from .20 to 1.40 miles from the subject. The comparables have sites with .35 and .45 acres of land area and are improved with a two-story and two, part two-story and part one-story dwellings of brick, frame, or aluminum exterior construction ranging in size from 2,759 to 4,291 square feet of living area. The dwellings are 13 to 42 years old. Two comparables have basements with one

having finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 464 to 1,000 square feet of building area. The comparables sold from September 2018 to November 2019 for prices ranging from \$230,000 to \$514,520 or from \$59.96 to \$119.91 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,030. The subject's assessment reflects a market value of \$554,804 or \$135.62 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 rebuttal, the board of review submitted a grid analysis on the appellant's comparables along with assessor's notes that critiqued the appellant's comparables noting #1 was a short sale, #2 is a much older, smaller home in an inferior neighborhood and #3 is a home of significantly lower quality than the subject and was in poor condition when it sold. It is also located on a corner along State Highway 59, with extremely heavy traffic.

In support of the subject's assessment, the board of review submitted a grid analysis on seven comparable sales located within .62 miles from the subject. The comparables have sites ranging in size from .34 to 1.36 acres of land area and are improved with 2-story, part 2-story and part 1.5-story or part 2-story and part 1-story dwellings of frame and brick or brick and stone exterior construction ranging in size from 2,891 to 4,576 square feet of living area and were constructed from 1987 to 2007. The comparables have basements with three having finished area and one being a walkout. Each comparable has central air conditioning, one to four fireplaces and a three-car garage ranging in size from 630 to 901 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from May 2017 to November 2019 for prices ranging from \$425,000 to \$735,000 or from \$137.43 to \$186.79 per square foot of living area, including land. The board of review also submitted property record cards and real estate transfer declarations for both parties' comparable sales. Based on this evidence, the board of review requested that the subject property'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 record contains ten comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 due to their older age, lack of a basement and/or location being over 1 mile away when compared to the subject. The Board gives less weight to board of review comparables #1 and #5 due to their sale dates that occurred over 14 months prior to the January 1, 2019, assessment date and were less likely to be reflective of market value. The Board also gives less weight to board of review comparable #2 and to board of review

comparables #4 through #7 due to smaller dwelling size, older age and/or having an inground swimming pool when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 along with board of review comparable #3 which sold most proximate in time to the January 1, 2019, assessment date and are similar in location, age, dwelling size and most features. However, board of review comparable #1 has a larger site that requires a downward adjustment to make it more equivalent to the subject. These comparables sold in September 2018 for prices of \$514,250 and \$620,000 or \$119.91 and \$152.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$554,804 or \$135.62 per square foot of living area, including land which is bracketed by the two best comparables in the record. Based on this evidence and after considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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 17, 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

Pragnesh Shah, by attorney:
Ellen G. Berkshire
Verros Berkshire, PC
225 West Randolph
Suite 2950
Chicago, IL 60606

COUNTY

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