



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

APPELLANT: Daxesh Patel
DOCKET NO.: 19-06030.001-R-1
PARCEL NO.: 01-21-408-022

The parties of record before the Property Tax Appeal Board are Daxesh Patel, the appellant, by attorney Gina Matthiesen, of Verros Berkshire, P.C 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 **A Reduction** 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.: \$128,450
TOTAL: \$165,000

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 vinyl exterior construction with 3,946 square feet of living area. The dwelling was constructed in 2007 or is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car garage.¹ The property has a 15,074 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 information on three comparable sales located from .2 of a mile to 1.4 miles

¹ The appellant's grid analysis reported the subject has 1,816 square feet of finished basement area. However, the Board finds the subject's basement is unfinished as marked in Section III of the appeal petition. Furthermore, the subject's property record card submitted by both the appellant and the board of review also depicted the subject as having an unfinished basement.

from the subject. Comparable #1 is located within the same assessment neighborhood as the subject. The comparables have sites ranging in size from 15,105 to 19,714 square feet of land area and are improved with two-story dwellings of brick, frame or aluminum exterior construction that range in size from 2,759 to 4,291 square feet of living area and range in age from 13 to 42 years old. Two comparables have partial or full basements with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 464 to 1,000 square feet of building area. These 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 assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,720. The subject's assessment reflects a market value of \$538,709 or \$136.52 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 response to the appeal, the board of review submitted the "Assessor's Notes for Hearing" that critiqued the appellant's comparable sales noting #1 was a short sale, #2 is a much older, smaller home in an inferior neighborhood, and #3 is a significantly lower quality home than the subject and it is located on a corner along State Highway Route 59, with extremely heavy traffic. The board of review also submitted a grid analysis of the appellant's comparables along with property record cards and PTAX-203 Real Estate Transfer Declarations associated with the sales.

In support of the subject's assessment, the board of review submitted a grid analysis, property record cards and PTAX-203 Real Estate Transfer Declarations on seven comparable sales. The comparables are located within .75 of a mile from the subject property, one of which is located within the same assessment neighborhood code as the subject. The properties have sites ranging in size from 14,810 to 59,197 and are improved with two-story dwellings of frame and brick, 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. Each comparable has a basement with three having finished area. Other features of each comparable include central air conditioning, one to four fireplaces, and a garage ranging in size from 630 to 1,159 square feet of building area. 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. 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 evidence in this record supports a reduction in the subject's assessment.

The record contains ten suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 due to its distant location, older age, smaller dwelling size and finished basement area and appellant's comparable #3 due to its lack of a basement foundation when compared to the subject. The Board gives reduced weight to board of review comparable #1 as its sale occurred in 2017, which is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board also gave reduced weight to comparables #2 through #7 submitted by the board of review due to their significantly larger lot sizes when compared to the subject. In addition, three comparables have finished basement area unlike the subject and three have considerably smaller dwelling sizes when compared to the subject.

The Board finds that the best evidence of market value is appellant's comparable sale #1. The Board finds this comparable sold proximate in time to the assessment date at issue and overall is most similar to the subject in location, lot size, dwelling size, design, age and features. This comparable sold in September of 2018 for a price of \$514,520 or \$119.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$538,709 or \$136.52 per square foot of living area, including land, which is greater than the most similar comparable sale in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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:

December 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

Daxesh Patel, by attorney:
Gina Matthiesen
Verros Berkshire, P.C
225 W. Randolph Street
Suite 2950
Chicago, IL 60606

COUNTY

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