



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

APPELLANT: Muthuswamy & Lalitha Sunder
DOCKET NO.: 19-07041.001-R-1
PARCEL NO.: 05-34-118-028

The parties of record before the Property Tax Appeal Board are Muthuswamy & Lalitha Sunder, the appellants; 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: \$30,290
IMPR.: \$99,390
TOTAL: \$129,680

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame exterior construction with 2,444 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, and a 2-car garage with 460 square feet of building area. The property has a 12,516 square foot site and is located in Wheaton, Milton Township, DuPage County.

One of the appellants, Muthuswamy Sunder appeared and testified before the Property Tax Appeal Board contending inequity in assessment with regard to the improvement as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis containing assessment information on fifteen comparable properties located within .37 of a mile from the subject and within the same assessment neighborhood code as the subject property.¹ The

¹ For ease of reference, the Board will utilize the "Comparable Report" prepared by the Milton Township Assessor's Office which summarizes the appellant's 15 comparable properties as the appellants' evidence is categorized in

comparables are improved with fourteen 2-story dwellings and one ranch-style dwelling ranging in size from 2,243 to 2,956 square feet of living area. The dwellings are of frame or frame and masonry exterior construction built from 1979 to 1985. Seven comparables feature basements, three with finished area. Each dwelling has central air conditioning and a 2-car garage containing 460 square feet of building area. Eleven comparables feature a fireplace. These comparables have improvement assessments ranging from \$93,190 to \$112,910 or from \$38.13 to \$43.72 per square foot of living area. Based on this evidence and testimony, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,680. The subject has an improvement assessment of \$99,390 or \$40.67 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted through the township assessor information on three comparable properties located within .31 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame exterior construction with each having 2,444 square feet of living area. The dwellings were built in 1979. Each home features a basement, one with finished area. Each home also has central air conditioning, a fireplace and a 2-car garage with 460 square feet of building area. The comparables have improvement assessments ranging from \$98,980 to \$101,500 or from \$40.50 to \$41.53 per square foot of building area. The board of review also submitted a Multiple Listing Service (MLS) sheet associated with the sale of appellant's comparables #1 and #2, along with property record cards and photos of the parties' comparables.

In rebuttal, the appellants submitted a memorandum critiquing the board of review comparables and reiterating their argument that the appellants' comparables are virtually all the same model homes as the subject property and they support a reduction in the improvement assessment.

Mr. Sunder testified before the Property Tax Appeal Board that the three comparables listed in appellants' Exhibit K are the three properties that are most similar to his property and upon which the appellants are relying in support of their request for a reduction in the improvement assessment. These are the same properties as the first three of fifteen comparables listed by the township assessor as appellants' comparables.

Representing the board of review was Mr. Donald Whistler who called Milton Township Chief Residential Deputy Assessor, Mary Lopez, as a witness to testify regarding the evidence she prepared on behalf of the board of review. Ms. Lopez contended that two of the three comparables that the appellants are relying on as being the most similar to the subject each lack a basement foundation, unlike the subject property which has a basement. Furthermore, Ms. Lopez argued that the subject's price per square foot of living area falls within the range of the three comparables presented on behalf of board of review which are nearly identical to the subject property.

numerous and confusing self-market "exhibits" which is repetitive and inconsistent in matching the comparable numbers with corresponding properties.

Based on this evidence and testimony, the board of review requested that the subject's improvement assessments be confirmed.

Conclusion of Law

The taxpayers contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 appellants did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of eighteen equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables #1, #2, and #10 through #15 as each of these comparables lack a basement foundation which is a feature of the subject property. The Board also gave less weight to appellants' comparable #5 which is a ranch-style home, dissimilar to the subject's 2-story design. Lastly, the Board gave reduced weight to appellants' comparables #4, #5, and #7, along with board of review comparable #2 as each of these comparables have a finished basement area, unlike the subject's unfinished basement.

The Board finds the best equity comparables in the record to be the appellants' comparables #3, #6, #8, and #9, along with board of review comparables #1 and #3 which are in close physical proximity to the subject and are nearly identical to the subject in dwelling size, age, design, finished basement area, and most features. These best comparables in the record have improvement assessments ranging from \$98,980 to \$101,680 or from \$40.50 to \$41.60 per square foot of living area. The subject's improvement assessment of \$99,390 or \$40.67 per square foot of living area falls within the range established by the best equity comparables in this record both in terms of overall improvement assessment basis and on a per square foot of living area basis. After considering any necessary adjustments to the comparables for differences from the subject, the Board finds that the appellants did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported, and no reduction is warranted on the principles of uniformity.

Lastly, constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the best comparables in the record disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the documentary and testimonial evidence.

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

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