



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

APPELLANT: Arunk Patel
DOCKET NO.: 19-07075.001-R-1
PARCEL NO.: 01-14-411-001

The parties of record before the Property Tax Appeal Board are Arunk Patel, the appellant, by attorneys Donald T. Rubin and Brianna Golan, of Golan Christie Taglia, LLP 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: \$25,160
IMPR.: \$64,210
TOTAL: \$89,370

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 part two-story and part one-story single family dwelling of aluminum siding exterior construction with 1,337 square feet of living area. The dwelling was built in 1990. Features of the home include a full unfinished basement, central air conditioning, and a garage with 420 square feet of building area. The property has a 7,919 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending assessment inequity as the basis of the appeal. The land assessment was not contested. In support of this argument the appellant submitted property record cards, photographs and a grid analysis on five equity comparables located in the same subdivision and within 0.3 of a mile from the subject property. The appellant reported that the comparables were improved with part two-story and part one-story single family dwellings of aluminum or vinyl

siding exterior construction that contain either 1,337 or 1,762 square feet of living area.¹ The comparables were built in 1991. Each comparable lacks a basement. The comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage containing 420 square feet of building area. The comparables have improvement assessments ranging from \$51,320 to \$63,780 or from \$34.86 to \$40.41 per square foot of living area. The appellant requested that the improvement assessment be reduced to \$50,164 or \$37.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,370. The subject property has an improvement assessment of \$64,210 or \$48.03 per square foot of living area. Representing the board of review was Board Member, Matthew Rasche. Rasche called Wayne Township Deputy Assessor Brian Dixon as a witness.

In support of its contention of the correct assessment the board of review submitted a taxpayer equity comparables report, an assessor equity comparables report, an assessor sales comparables report, copies of the PTAX-203, Illinois Real Estate transfer Declaration of the assessor's comparable sales, and copies of the property record cards for the comparables submitted by the parties. The sales information submitted will be given no weight or further discussed as this evidence does not address the appellant's assessment equity argument. The board of review submitted information on five equity comparables which was prepared by Dixon. The comparables are located in the same neighborhood code as the subject property. Dixon testified that the five comparables were improved with part two-story single family dwellings of aluminum siding exterior construction that contain 1,337 square feet of living area.² The comparables were built in either 1991 or 1992. Each comparable has a full unfinished basement, central air conditioning, and a garage containing 420 square feet of building area. The equity comparables have improvement assessments ranging from \$63,770 to \$64,710 or from \$47.70 to \$48.40 per square foot of living area. The board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ The appellant reported on the grid analysis that comparable #5 contains 1,337 square feet of living area, but according to the property record card submitted the living area is 1,848 square feet.

² The property record cards describe the comparables as a part two-story and part one-story dwellings.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as these properties differ in foundation when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were identical to the subject in design, dwelling size, foundation, garage size and features along with being similar in location and age. These comparables had improvement assessments that ranged from \$63,770 to \$64,710 or from \$47.70 to \$48.40 per square foot of living area. The subject's improvement assessment of \$64,210 or \$48.03 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

October 19, 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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