



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

APPELLANT: Valji Patel
DOCKET NO.: 19-08323.001-R-1
PARCEL NO.: 09-15-300-043

The parties of record before the Property Tax Appeal Board are Valji Patel, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$34,820
IMPR.: \$151,100
TOTAL: \$185,920

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 brick and wood siding exterior construction with 3,117 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning, a fireplace, and a garage containing 1,012 square feet of building area.¹ The property has a 8,938 square foot site and is located in Westmont, Downer's Grove Township, DuPage County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick and wood siding exterior construction that were built from 1986 to 1989. The homes range in size from 2,820 to 3,061 square feet of living area.

¹ Additional descriptive information was drawn from the property record card submitted by the board of review.

Each dwelling has a basement, central air conditioning, a fireplace, and a garage ranging in size from 596 to 685 square feet of building area. The comparables have improvement assessments ranging from \$124,360 to \$136,150 or from \$44.10 to \$45.67 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$139,485 or \$44.75 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 \$185,920. The subject property has an improvement assessment of \$151,100 or \$48.48 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables consist of two-story dwellings of brick and wood siding exterior construction that were built from 1987 to 1995. The homes range in size from 3,072 to 3,259 square feet of living area. Each dwelling has a basement, a fireplace, and a garage ranging in size from 596 to 968 square feet of building area. Comparables #1 and #2 have central air conditioning. The comparables have improvement assessments ranging from \$148,500 to \$157,680 or from \$48.21 to \$48.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the appellant's submission, the board of review stated that its comparables ranged from approximately \$48.00 to \$49.00 per square foot of living area and the subject was assessed at \$48.00 per square foot of living area. The board of review stated further that the appellant's comparables were inferior to the subject.

In surrebuttal, the appellant contends that the board of review did not define the term "inferior," and that its comparables are substantially similar to the subject. Appellant claims that there is assessment inequity pertaining to the subject as well as to the board of review's comparables. Appellant asserts that the subject's assessment is either incorrect or illegal based on the assessment exceeding the subject's fair market value, the failure of the board of review to adopt rules or to uniformly apply those rules it had adopted to the subject, a disregard by the board of review for recent sales of comparable properties, the board of review's disregard for the deterioration of the neighborhood in determining fair market value, or the assessment was arbitrary, discriminatory, and nonuniform.

Conclusion of Law

As an initial matter, the Board notes that appellant has not made a market value argument or provided any evidence in support of a market value argument, but rather has filed this appeal contending assessment inequity. Therefore, appellant's assertions in surrebuttal regarding market value will not be addressed.

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.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 due to its lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #2. The Board finds these comparables are more similar to the subject in dwelling size, age, and features. These comparables had improvement assessments that ranged from \$124,360 to \$149,580 or from \$44.10 to \$48.69 per square foot of living area. The subject's improvement assessment of \$151,100 or \$48.48 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis and slightly above that range on an overall basis. The Board finds this logical due to the subject's newer age, larger dwelling size, and larger garage when compared to the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences, 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: 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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