



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

APPELLANT: Navratan Gupta
DOCKET NO.: 19-08350.001-R-1
PARCEL NO.: 06-33-200-023

The parties of record before the Property Tax Appeal Board are Navratan Gupta, the appellant, by attorney Anna Dedio of NAV Consulting Inc. in Oakbrook Terrace, 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: \$156,940
IMPR.: \$375,270
TOTAL: \$532,210

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 is improved with a two-story dwelling of frame and brick or stone exterior construction containing 7,037 square feet of living area. The dwelling was built in 1983. Features of the home include a basement with 1,560 square feet of finished area, central air conditioning, six fireplaces, and a three-car attached garage with 784 square feet of building area. The property has a 26,910 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of brick, masonry or stone exterior construction ranging in size from 3,921 to 6,565 square feet of living area. The dwellings were built from 1981 to 1984. Each comparable has a basement with

one having 2,044 square feet of finished area¹, central air conditioning, one to four fireplaces, and a three-car or four-car garage ranging in size from 744 to 1,276 square feet of building of area. The comparables have sites ranging in size from 25,272 to 29,363 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from April 2018 to December 2018 for prices ranging from \$800,000 to \$1,350,000 or from \$197.01 to \$207.45 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$478,516.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$532,210. The subject's assessment reflects a market value of \$1,613,246 or \$229.25 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of brick, masonry or stone exterior construction ranging in size from 6,565 to 8,164 square feet of living area. The dwellings were built from 1982 to 1991. Each comparable has a basement with two having finished area of 3,400 or 2,202 square feet, respectively. Each comparable also has central air conditioning; three, four or eight fireplaces; and a three-car or four-car garage ranging in size from 659 to 1,276 square feet of building of area. The comparables have sites ranging in size from 25,977 to 36,660 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from June 2017 to October 2018 for prices ranging from \$1,350,000 to \$2,160,000 or from \$205.64 to \$264.58 per square foot of living area, including land. Board of review sale #1 is the same property as appellant's comparable sale #2. The board of review requested confirmation of the assessment.

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 six comparable sales submitted by the parties to support their respective positions with one property being common to both parties. The Board gives less weight to appellant's comparables #3 and #4 due to the dwellings being approximately 33% and 44% smaller than the subject dwelling, respectively. The four remaining comparables are relatively similar to the subject in age, style and features with the exception that the common comparable has an unfinished basement suggesting this property would require an upward adjustment to make the comparable more equivalent to the subject property. Board of review comparable #3 has a significantly larger site than the subject suggesting this comparable would require a downward adjustment to make this property more equivalent to the subject property. These

¹ The board of review grid analysis disclosed that the appellant's comparable #1 has finished basement area.

properties are improved with dwellings ranging in size from 5,812 to 8,164 square feet of living area. The sales occurred from June 2017 to October 2018 for prices ranging from \$1,145,000 to \$2,160,000 or from \$197.01 to \$264.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,613,246 or \$229.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Navratan Gupta, by attorney:
Anna Dedio
NAV Consulting Inc
1 Trans Am Plaza Drive
Suite 400
Oakbrook Terrace, IL 60181

COUNTY

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