



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

APPELLANT: Sanni & Niketa Patel
DOCKET NO.: 19-08982.001-R-1
PARCEL NO.: 01-14-406-004

The parties of record before the Property Tax Appeal Board are Sanni & Niketa Patel, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$27,750
IMPR.: \$84,150
TOTAL: \$111,900

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 two-story dwelling of aluminum siding construction with 2,474 square feet of living area.¹ The dwelling was constructed in 1990. Features of the home include a basement with 69% of finished area, central air conditioning, a fireplace, and a 436 square foot garage. The property has an approximately 8,725 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales. The comparables are located within 0.49 of a mile from the subject property and five comparables are located within the same

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review, which contains a sketch and measurements.

assessment neighborhood code as the subject property. The parcels range in size from approximately 8,340 to 14,981 square feet of land area² and are improved with two-story or two-story with one-story homes of aluminum siding, aluminum siding and brick, aluminum siding and stone, vinyl siding, or vinyl siding and brick exterior construction. The homes range in size from 2,431 to 2,661 square feet of living area and were built from 1990 to 1992. Each home has a basement, three of which have from 39% to 69% of finished area, central air conditioning, and a garage ranging in size from 378 to 462 square feet of building area. Three homes each have a fireplace. The comparables sold from December 2018 to August 2019 for prices ranging from \$265,000 to \$355,000 or from \$108.38 to \$144.60 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$106,311, which would reflect a market value of \$318,965 or \$128.93 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,620. The subject's assessment reflects a market value of \$368,657 or \$149.01 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 six comparable sales, together with a grid analysis of the appellants' comparables, property record cards for both parties' comparables, and Real Estate Transfer Declarations for the parties' comparables. The comparables are located within 0.43 of mile from the subject property and five comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from approximately 8,400 to 14,110 square feet of land area and are improved with two-story homes of aluminum siding, aluminum siding and brick, aluminum siding and stone, vinyl siding and brick, or vinyl siding and stone exterior construction. The homes range in size from 2,077 to 2,705 square feet of living area and were built from 1990 to 1992. Each home has a basement, five of which have from 36% to 75% finished area, central air conditioning, and a garage ranging in size from 420 to 441 square feet of building area. Five homes each have a fireplace. The comparables sold from March 2017 to August 2018 for prices ranging from \$330,000 to \$380,000 or from \$140.48 to \$172.41 per square foot of living area, including land.

The board of review disclosed that the subject property sold in December 2018 for \$310,000. The board of review presented a Real Estate Transfer Declaration for this sale, which shows that the subject was not advertised for sale.

The board of review also submitted Assessor's Notes asserting that the subject's December 2018 sale was not advertised and was a sale among related individuals. It was further contended the appellants' comparables sold after the January 1, 2019 assessment date and comparable #2 was a bank REO sale.

² Additional details regarding the comparables not reported by the appellants are found in their property record cards presented by the board of review.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants submitted a brief contending the board of review's comparables #2 and #3 are too remote in time from the January 1, 2019 assessment date and that the board of review's comparables #4, #5, and #6 are much smaller homes than the subject dwelling. The appellants further argued that compulsory sales are to be considered pursuant to 35 ILCS 200/16-183.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of twelve comparable sales and the December 2018 sale of the subject for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3, which sold more remote in time from the January 1, 2019 assessment date than other comparables in this record. The Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparables #1, #4, #5, and #6, due to substantial differences from the subject in dwelling size and/or finished basement area. The Board gives less weight to the December 2018 sale of the subject, which the board of review contended was not an arms' length transaction as it was not advertised for sale and was a sale among related individuals, which was not refuted by the appellants in written rebuttal.

The Board finds the best evidence of market value to be the appellants' comparables #4, #5, and #6, which have varying degrees of similarity to the subject. These most similar comparables sold from April to August 2019 for prices ranging from \$325,000 to \$350,000 or from \$128.00 to \$138.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$368,657 or \$149.01 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: July 19, 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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