



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

APPELLANT: Trushar & Alpa Patel
DOCKET NO.: 19-09525.001-R-1
PARCEL NO.: 08-04-204-017

The parties of record before the Property Tax Appeal Board are Trushar & Alpa 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: \$86,590
IMPR.: \$219,955
TOTAL: \$306,545

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of brick exterior construction with 5,167 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 773 square foot garage, a hot tub, and an inground swimming pool. The property has a 21,113 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend both overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on three comparable sales. The comparables are located from 0.16 to 0.73 of a mile from the subject. The parcels range in size from 15,344 to 66,541 square feet of land area¹ and are improved with two-story or part two-story and part one-story homes of brick or masonry exterior construction ranging in size

¹ Additional details for these comparables not provided by the appellants were reported by the board of review.

from 3,788 to 6,052 square feet of living area. The dwellings were built in 1994 or 1997. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 816 to 981 square feet of building area. Two homes each have two or four fireplaces. The comparables sold from June to September 2019 for prices ranging from \$552,000 to \$850,000 or from \$118.33 to \$153.12 per square foot of living area, including land.

The appellants further contend that the subject is an owner-occupied residence which was the subject matter of an appeal before the Board in a prior year under Docket Number 18-04938-R-1. More specifically, in Docket Number 18-04938.001-R-1, the Board rendered a decision lowering the assessment of the subject property to \$306,545 based on the evidence presented by the parties. The appellants cited to Section 16-185 the Property Tax Code (35 ILCS 200/16-185) as the basis for their contention of law.

Based on this evidence and argument, the appellants requested a reduction in the subject's assessment to \$241,877, which would reflect a market value of \$725,704 or \$140.45 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$322,080. The subject's assessment reflects a market value of \$976,296 or \$188.95 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. The board of review further indicated that 2019 was the first year of the general assessment period for the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with a grid analysis of the appellants' comparables and a schematic drawing of the subject property. The board of review's comparables are located from 0.17 of a mile to 4.29 miles from the subject property. The parcels range in size from 22,608 to 33,908 square feet of land area and are improved with two-story or part two-story and part one-story homes of brick, masonry, dryvit, or frame and brick exterior construction. The homes range in size from 4,489 to 5,314 square feet of living area. The dwellings were built from 1991 to 1997. Each home has a basement with finished area, central air conditioning, one to four fireplaces, and a garage ranging in size from 669 to 888 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The comparables sold from February 2017 to September 2018 for prices ranging from \$830,000 to \$1,197,000 or from \$174.16 to \$225.25 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants asserted that the board of review's comparable #1 sold too remote in time from the January 1, 2019 assessment date to be indicative of market value as of that date, and that the board of review's comparables #3 and #4 differ from the subject in location.

Conclusion of Law

The appellants contend, in part, 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #3 and the board of review's comparables #3 and #4, due to significant differences from the subject in dwelling size and/or location. The Board gives less weight to the board of review's comparable #1 which sold less proximate in time to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #2 and the board of review's comparable #2, which are relatively similar to the subject in dwelling size, age, location, and some features, although none of these comparables has an inground swimming pool suggesting that upward adjustments are needed to make these comparables more similar to the subject. These most similar comparables sold from November 2018 to August 2019 for prices ranging from \$552,000 to \$850,000 or from \$118.33 to \$184.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$976,296 or \$188.95 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 the Board finds a reduction in the subject's assessment is justified.

The appellants further make a contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Although the appellants indicated that the subject is an owner-occupied residence, the board of review disclosed that 2018 and 2019 are not within the same general assessment period, and thus, Section 16-185 is not applicable.

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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