



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

APPELLANT: Surya Dutta Real Estate Entrepreneur
DOCKET NO.: 20-06320.001-R-1
PARCEL NO.: 12-02-10-301-079-0000

The parties of record before the Property Tax Appeal Board are Surya Dutta Real Estate Entrepreneur, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,936
IMPR.: \$44,295
TOTAL: \$50,231

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 raised ranch townhome of frame exterior construction with 1,273 square feet of living area. The dwelling was constructed in 1972. Features of the home include a concrete slab foundation and a 220 square foot garage. The property is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.10 of a mile from the subject property. The comparable parcels are improved with raised ranch townhomes each with 1,429 square feet of living area and built in 1972. Each comparable has a concrete slab foundation and a 220 square foot garage. The properties sold from November 2018 to October 2020 for prices ranging from \$109,000 to \$152,000 or from \$76.28 to \$106.37 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total

assessment be reduced to \$38,302 which reflects a market value of \$114,917 or \$90.27 per square foot of living area, land included, when applying 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 \$50,231. The subject's assessment reflects a market value of \$150,527 or \$118.25 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.10 of a mile from the subject property. The comparables are improved with raised ranch townhomes of frame exterior construction with either 1,273 or 1,429 square feet of living area. The homes were built in 1971 or 1972. Each comparable has a concrete slab foundation and a 220 square foot garage. The properties sold from February 2018 to November 2020 for prices ranging from \$145,000 to \$179,900 or from \$113.90 to \$141.01 per square foot of living area, land included.

The board of review, through the DuPage Township Assessor, critiqued the appellant's comparables arguing each is a Kenosha model townhome while the subject property is a LaSalle model townhome. The assessor noted that appellant's comparable #3 was a short sale based on listing information submitted. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel argued that the board of review submitted incorrect dwelling sizes for its comparables #1 through #4 and therefore these properties are not comparable to the subject. In support of this contention, the counsel submitted copies of DuPage Township Assessor web edition property record cards which reports Total Ground Sqft. of 853 for board of review comparables #1, #2 #3 and #4. Additionally, the appellant's attorney argued that comparables #1 and #3 sold remote in time and should be given little, if any, weight. In response to the board of review's argument that the appellant's comparables are a different model from the subject, counsel contended no requirement exists that comparables be the same model as the subject. Counsel submitted a grid with both parties' comparables along with a grid containing its suggested "best comparable sales for further clarity."

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.

As an initial matter, the Board gives no weight to the appellant's contention that board of review comparables #1 through #4 have incorrect living area reported in its grid. The DuPage Township Assessor web edition property record card reports, submitted by the appellant, report total

ground floor living area of 853 square feet plus an “attic ½ finished with 2 bedrooms” which accounts for additional above grade living area for these properties as reported by the board of review in its grid analysis.

The parties submitted ten comparable sales for the Board’s consideration. The Board gives less weight to appellant comparable #5 along with board of review comparables #1 and #3 which sold in 2018, less proximate to the January 1, 2020 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be appellant comparables #1, #2, #3 and #4 and board of review comparables #2, #4 and #5 which sold proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size and other features. These comparables sold from February 2019 to November 2020 for prices ranging from \$117,000 to \$179,900 or from \$81.88 to \$125.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,527 or \$118.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject’s assessment is justified and a reduction in the subject's assessment is not warranted.

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

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: April 18, 2023



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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