



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

APPELLANT: Himanshu & Jagruti Patel
DOCKET NO.: 20-06408.001-R-1
PARCEL NO.: 12-02-17-312-011-0000

The parties of record before the Property Tax Appeal Board are Himanshu & Jagruti Patel, the appellants, by 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: \$15,441
IMPR.: \$79,029
TOTAL: \$94,470

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame exterior construction¹ with 1,743 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, and a 425 square foot garage. The property has an 8,778 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.31 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 2,033 to 2,156 square feet of living area that were built in 1995. Each home has a basement and a 425 square foot garage. One home has central air conditioning and a fireplace. The comparables sold from February to September 2019 for prices ranging from \$258,000 to \$289,900 or from \$119.67 to

¹ Additional details regarding the subject not reported by the appellant are found in the board of review's evidence.

\$134.78 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,470. The subject's assessment reflects a market value of \$283,099 or \$162.42 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 from 0.88 of a mile to 1.15 miles from the subject. The parcels range in size from 9,353 to 11,251 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 1,743 to 2,158 square feet of living area. The dwellings were built in 1996 or 1999. Each home has a basement, two of which have finished area, central air conditioning, and a 425 square foot garage. The comparables sold from May 2018 to August 2020 for prices ranging from \$260,000 to \$365,000 or from \$136.65 to \$184.16 per square foot of living area, including land.

The board of review submitted a brief contending that the subject is located in a "typical" neighborhood of tract built homes of several different models. The board of review argued the appellants failed to disclose details regarding the features and amenities of the subject and the comparables and that the appellants' comparables are much larger homes than the subject. The board of review asserted there were only two sales of the subject's model in the last three years.

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

In written rebuttal, the appellants argued the board of review's comparables are located more distant from the subject and/or sold less proximate in time to the assessment date.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review's comparable #3, due to significant differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the board of review's unadjusted comparables #1, #2, #4, and #5, which are similar to the subject in dwelling size, age, site size, and some features. Two of these comparables are located just over one mile from the subject and two of these comparables sold in 2018; however, the board of review disclosed there were few sales of properties similar to the subject in the last three years, and thus, the Board will consider

these sales given a lack of sales closer in proximity to the subject and closer in time to the assessment date. These most similar comparables sold for prices ranging from \$260,000 to \$365,000 or from \$148.84 to \$184.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$283,099 or \$162.42 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 and 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 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:

May 16, 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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