



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

APPELLANT: Anil Sethi
DOCKET NO.: 20-07897.001-R-1
PARCEL NO.: 08-24-313-014

The parties of record before the Property Tax Appeal Board are Anil Sethi, the appellant, and the DuPage County Board of Review by Don Whistler, board of review member.

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: \$ 37,630
IMPR.: \$ 68,640
TOTAL: \$106,270

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 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 two-story dwelling of frame exterior construction with 1,980 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include an unfinished basement, central air conditioning and a two-car garage containing 380 square feet of building area. The property has a 5,181 square foot site which backs to a pond and is located in Woodridge, Lisle Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject and within .4 miles from the subject. At hearing, the appellant argued that he has presented the sales of comparables that are nearest to the subject property and the most recent sales in the area.

Furthermore, at hearing, the appellant stated that his primary dispute with the assessment was his land assessment.¹ Appellant's Hearing Exhibit A, consisting of one page prepared by the appellant and ten attached printouts, was admitted without objection. On the first page of Exhibit A, the appellant set forth land area and 2019 land assessment data for the subject and nine other parcels. The parcels range in size from 5,000 to 8,288 square feet of land area and have 2019 land assessments of either \$32,780 or \$36,000 or from \$4.66 to \$7.20 per square foot of land area. Similarly, in the appellant's Section V grid analysis, the 2020 land assessments of each of his comparables is reported to be \$34,260, whereas the subject's 2020 land assessment is \$37,630.² Additionally, as part of Appellant's Hearing Exhibit A, the 10 township assessor printouts depict 2019, 2020 and 2021 assessments of the subject and these same nine comparables with similar and consistently differing land assessments which for tax year 2020 at issue herein were either \$34,260 or \$37,630. In addition, the appellant submitted Appellant's Hearing Exhibit B, an aerial map depicting partial parcel numbers for properties on either side of the subject, each of which back up to the same pond, and each of which correspond to both the list of 2019 land assessments and the printout for 2020 which depict the identical higher land assessment as has been assigned to the subject parcel for the respective tax years.

The comparable parcels the appellant presented in the Section V grid analysis range in size from 5,868 to 7,533 square feet of land area and are each improved with a two-story dwelling of frame exterior construction. The homes are reportedly either 34 or 35 years old and range in size from 1,852 to 2,742 square feet of living area. Two of the comparables have finished basements and three of the comparables lack a basement. Each dwelling has central air conditioning and a two-car garage. Four of the comparables each have a fireplace. The comparables sold from February 2018 to October 2020 for prices ranging from \$265,000 to \$305,000 or from \$111.23 to \$151.76 per square foot of living area, including land. At hearing, the appellant argued that his comparable sale #4 which sold in July 2020 for \$285,000 was the most similar property to the subject property.

Based on the foregoing evidence and argument, the appellant requested a reduced total assessment of \$91,250 which would reflect a market value of approximately \$273,777 or \$138.27 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. Given the arguments raised, it is noted that the appellant requested a land assessment reduction to \$28,500 or \$5.50 per square foot of land area.

On cross-examination, the appellant was asked about the selection of three of five comparable sales that occurred in 2018, dates more remote in time from the valuation date at issue of January 1, 2020. The appellant responded that his understanding from directions by the local assessing officials was that "past" sales were to be considered. The appellant agreed that values in the neighborhood have improved since 2018, although he did not know "how much." Additionally, the appellant acknowledged that basements do add value to a property.

¹ The Board notes that in the Residential Appeal petition, the appellant requested a \$9,130 reduction in the land assessment and also a \$5,890 reduction in the improvement assessment.

² In this regard, the Board notes that the appellant did not appeal based upon assessment inequity, but rather made a market value argument contending that the entire subject property was overvalued based upon its assessment.

Whistler asked the appellant whether the subject's location on a pond is considered a premium. Based on the appellant's experience in real estate, (Appellant's Hearing Exhibit C) certified to provide broker price opinions, the appellant opined that being on a pond would not add value. He contended that location on a pond was not necessarily a buyer preference and often is the opposite for either safety of young children or health issues.

Upon further examination, the appellant explained that he based his land assessment request on the lower land assessments per square foot shown on Appellant's Hearing Exhibit A and applied that to the subject's lot size. As depicted in what was marked as Appellant's Hearing Exhibit B, an aerial parcel map, the lots which are adjacent to the subject parcel also back to the pond. Each of these adjacent parcels have identical 2020 land assessments to the subject parcel, regardless of lot size.

The board of review appeared at hearing by Don Whistler, member of the DuPage County Board of Review. The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,270. The subject's assessment reflects a market value of \$318,174 or \$160.69 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$37,630 or \$7.26 per square foot of land area and an improvement assessment of \$68,640 or \$34.67 per square foot of living area.

At hearing, the board of review called Jim Berg, Deputy Assessor with Lisle Township. Berg testified that the subject's immediate assessment neighborhood code consists of 175 homes, 34 of which are two-story dwellings with a basement. Moreover, for the period 2018, 2019 and 2020, there were only five sales of two-story homes with a basement, each of which have been presented by the parties to this appeal. Additionally, as to the properties that back to the pond and open area, Berg testified that each of those parcels have a 10% increase or \$10,110 in additional market value within the land assessment due to its location. The location is further depicted in an aerial map provided by the board of review's evidence. Thus, it was the opinion of the assessor's office that a home backing to the pond would sell for more than one across the street that does not back to a pond. Upon questioning by the Administrative Law Judge, Berg acknowledged that he had no sales of improved parcels on the pond to establish the higher market value of those parcels. He noted that the development was constructed in the mid-1980's and perhaps parcels on the pond may have been sold at a premium, but he did not know that. The assessing officials utilize a modified site-basis valuation for parcels in the development. Berg testified that parcels like the subject which back to open space or a pond have a higher valuation, other parcels within the development have a standardized land valuation and, finally, parcels that back to a busy roadway have a reduced standardized land valuation due to noise impacts.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject and within .35 miles from the subject. The parcels range in size from 4,418 to 8,308 square feet of land area and are each improved with either a two-story or a part two-story and part one-story dwelling of frame exterior construction. The homes were built in either 1985 or 1986 and range in size from 1,676 to 1,980 square feet of living area. Each comparable has an unfinished basement, central

air conditioning and a garage of either 380 or 400 square feet of building area. Two of the comparables each have a fireplace. The comparables sold from April 2018 to August 2020 for prices ranging from \$287,000 to \$333,000 or from \$161.62 to \$177.32 per square foot of living area, including land.

Whistler further pointed out that the subject parcel received a reduced assessment in the previous tax years based on the subject's purchase price. Thereafter, the subject property was revalued with all other area properties for the beginning of the new 2019 quadrennial assessment cycle.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

As to the revaluation for the 2019 tax year, the appellant asserted that the subject property was overvalued at that time as well. In the course of the hearing, the appellant also contended that he did not object to the 10% premium applied to the subject's location on the pond. Instead, the appellant contends that the site-basis valuation of dissimilarly sized lots which back to a pond is inappropriate. In this regard, it is the appellant's opinion that a parcel that is approximately 5,000 square feet in size, such as the subject, has a different value than a parcel that is 7,000 or 8,000 square feet in size, such as his neighbors who also back to the pond.

Conclusion of Law

As an initial matter, the appellant for purposes of this appeal, did not make an assessment inequity argument in Section 2d of the Residential Appeal petition. To the extent that at hearing, the appellant solely raised lack of assessment equity with regard to the subject's land assessment, the Property Tax Appeal Board will briefly address that claim purely for purposes of completeness and as a courtesy to the appellant.

When a taxpayer contends assessment inequity as the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). Were this a basis of this appeal, the Board would find that the appellant did not meet this burden of proof and a reduction in the subject's land assessment is not warranted on grounds of lack of assessment equity.

As detailed in the Appellant's Hearing Exhibit A, each of the properties that abut the subject parcel and back to a pond have identical land assessments to the subject parcel. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for

taxation purposes is valued at either a grossly less value or a grossly higher value.
[citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). The Board finds the appellant failed to establish that property with similar fair cash value has been assessed at an inconsistent level. Instead, the appellant argued, without any specific market value evidence, that parcels that are larger than the subject parcel have greater value and should not be assessed in an identical manner to the subject smaller parcel. Thus, the Board finds even beyond the inequity argument, the appellant failed to present any substantive, actual market value evidence to establish that a larger lot size, even abutting a pond, has greater market value than the subject smaller parcel which abuts a pond.

For this appeal, 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #5 due to their lack of a basement which is a feature of the subject and additionally for comparable #5 as this home is significantly larger than the subject dwelling.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with the board of review comparable sales which each reflect two-story dwellings with basements which are similar to the subject dwelling in both age and size. The Property Tax Appeal Board recognizes that both parties presented sales that occurred in 2018, despite the questions posed by the board of review of the appellant's use of sales from 2018. These five most similar comparables to the subject property sold from February 2018 to August 2020 for prices ranging from \$265,000 to \$333,000 or from \$133.84 to \$177.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$318,174 or \$160.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Both appellant's comparable #2 and board of review comparable #1 are nearly identical to the subject property but for pond location of the subject

and that appellant's comparable #2 has a fully finished basement; these two properties sold in February 2018 for \$265,000 and August 2020 for \$320,000, respectively, which suggests increasing property values in the neighborhood based on date of sale. Thus, the subject's estimated market value of \$318,174 appears to be well-supported by the most similar sale that occurred most proximate in time to the valuation date of January 1, 2020. Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record when compared to the subject property, 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: January 17, 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

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