



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

APPELLANT: Umesh & Zaneta Amin
DOCKET NO.: 20-08158.001-R-1
PARCEL NO.: 01-03-106-003

The parties of record before the Property Tax Appeal Board are Umesh & Zaneta Amin, the appellant, 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 **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: \$52,780
IMPR.: \$132,100
TOTAL: \$184,880

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 brick exterior construction with 4,211 square feet of living area. The dwelling was constructed in 2009. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 682 square foot garage. The property has an approximately 53,799 square foot site which features a pond and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.16 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 4,192 to 5,138 square feet of living area. The dwellings were built in 2004 or 2005. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 658 to 819 square feet of building area. The properties sold from August 2018 to

July 2020 for prices ranging from \$475,000 to \$600,000 or from \$105.65 to \$116.78 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$158,546 which reflects a market value of \$475,686 or \$112.96 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 \$184,880. The subject's assessment reflects a market value of \$553,533 or \$131.45 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 board of review's evidence included a grid of the appellant's comparables which disclosed the properties have site sizes ranging in size from approximately 20,473 to 34,929 square feet of land area and that comparable #3 has a basement with finished area.

In response to the appellant's evidence, the board of review, through the township assessor, submitted comments arguing the appellant's comparables #1 and #2 reflect "late 2020 sales," that comparable #3 was a foreclosed property that was in poor condition at the time of sale and comparable #4 is a much larger home than the subject. The township assessor described the subject's lot as being larger in land area than other properties in the record and including a wooded area and a pond. The assessor critiqued appellant comparable #1 as located proximate to a state highway which the assessor opined negatively affected value. Furthermore, the assessor noted the subject property sold in April 2017 for a price of \$535,000.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.65 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables have sites that range in size from approximately 19,729 to 34,929 square feet of land area and are improved with two-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 3,258 to 5,138 square feet of living area. The homes were built from 1987 to 2004. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 621 to 820 square feet of building area. Comparables #2 and #5 each have an inground swimming pool amenity. The properties sold from July 2018 to February 2020 for prices ranging from \$455,000 to \$600,000 or from \$116.78 to \$148.31 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review comparables arguing comparables #3, #4 and #5 are not comparable to the subject due to differences in age, design, dwelling size or location in a different neighborhood. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one 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.

The record contains seven comparable sales for the Board's consideration, one of which was common to both parties. The board of review also submitted evidence of a 2017 purchase of the subject property for a price of \$535,000. The Board gives little weight to the 2017 sale of the subject which occurred more than 2½ years prior to the January 1, 2020 assessment date at issue. The Board gives less weight to appellant comparables #3 and #4 along with board of review comparables #1, #2, #4 and #5, including the common property. These comparables differ from the subject in age, dwelling size, feature an inground swimming pool and/or sold in 2018 less proximate to the assessment date at issue than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #1 and #2 as well as board of review comparable #3 which are more similar to the subject in location, age, design, dwelling size and other features. However, each of these best comparables has a substantially smaller site size when compared to the subject's site size, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best properties sold from August 2019 to July 2020 for prices ranging from \$485,000 to \$525,000 or from \$110.23 to \$148.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$553,533 or \$131.45 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. Therefore, after considering appropriate adjustments to the best 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



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: February 20, 2024



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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