



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

APPELLANT: Pushpa Soundararajan
DOCKET NO.: 20-08178.001-R-1
PARCEL NO.: 09-22-103-027

The parties of record before the Property Tax Appeal Board are Pushpa Soundararajan, 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 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: \$47,890
IMPR.: \$165,890
TOTAL: \$213,780

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 2-story dwelling of frame exterior construction¹ with 3,980 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 676 square foot garage. The property has an approximately 10,604 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales located within approximately 0.61 of a mile and in the same neighborhood code as the subject. The comparables have sites that range

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review, through the township assessor .

in size from 10,405 to 49,005 square feet of land area². The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,372 to 4,174 square feet of living area that were built from 1994 to 2014. Each comparable is reported to have a basement, three with finish area, central air conditioning, one or two fireplaces and a garage ranging in size from 618 to 771 square feet of building area. The comparables sold from January 2019³ to November 2020 for prices ranging from \$492,500 to \$700,000 or from \$146.06 to \$170.91 per square foot of living area, including land. Based on this evidence, the appellant 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 \$244,960. The subject's assessment reflects a market value of \$733,413 or \$184.27 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.

In response to the appeal, the board of review asserted that the appellant's comparable #3 is not a good comparable which is 608 square feet smaller than the subject dwelling.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on four comparable sales located within 0.70 of a mile, in the same neighborhood code as the subject and a map depicting the locations of the comparables in relation to the subject. The comparables have sites ranging in size from 11,253 to 24,740 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,576 to 3,885 square feet of living area. The dwellings were built from 2001 to 2016. Each comparable has a basement, three with finish area, central air conditioning, one or two fireplaces and a garage ranging in size from 700 to 966 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from May 2017 to July 2020 for prices ranging from \$685,000 to \$845,000 or from \$176.32 to \$227.52 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued that the board of review comparables #1, #3 and #4 should be given less weight due to their remote sale dates and/or difference in age or size when compared to the subject.

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

² The Board finds additional details regarding the comparables not reported by the appellants was found in the board of review's evidence, through the township assessor.

³ The board of review reported a prior sale of the appellant's comparable #6 in April 2018 for \$610,000 or \$169.07 per square foot of living area, including land.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains thirteen suggested comparable sales for the Board's consideration, as one comparable sold twice. The Board has given less weight to the appellants comparables #3, #4, #5, #6 and #8 along with the board of review comparable #1 for their dissimilar dwelling size, lot size, and/or difference in age when compared to the subject. The Board has given less weight to the price sale of appellant's comparable #6 reported by the board of review and the board of review comparables #2, #3 and #4 due to their sale dates occurring in 2017 or 2018, which sold less proximate in time to the January 1, 2020 assessment date given other sales available in the record and/or for an inground swimming pool, a feature that the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #7. The Board finds these comparables sold proximate in time to the assessment date at issue and are more similar to the subject in location, design, age and some features. The comparables sold from June 2019 to March 2020 for prices of \$565,000 or \$570,000 or from \$158.69 to \$163.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$733,413 or \$184.27 per square foot of living area, including land, is greater than the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is justified commensurate with the appellant's request⁴.

⁴ The assessment request is modified to reflect the DuPage County Board of Review practice of rounding assessments to the nearest \$10 increment.

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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