



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

APPELLANT: Neil Sinha
DOCKET NO.: 20-08219.001-R-1
PARCEL NO.: 03-05-100-205

The parties of record before the Property Tax Appeal Board are Neil Sinha, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling, 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: \$22,240
IMPR.: \$82,940
TOTAL: \$105,180

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 and brick exterior construction with 2,140 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial finished basement, central air conditioning, and a 400 square foot garage. The property has an approximately 2,380 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood as the subject. The comparables are improved with two-story dwellings of brick and frame exterior construction with each containing 2,140 square feet of living area. The dwellings were built in 1999. Each comparable has a partial unfinished basement, central air conditioning and a 400 square foot garage. The properties sold from December 2018 to June 2020 for prices ranging

from \$300,000 to \$308,000 or from \$140.19 to \$143.93 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,180. The subject's assessment reflects a market value of \$314,910 or \$147.15 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 support of its contention of the correct assessment, the board of review submitted information on seven comparable sales located within the same assessment neighborhood as the subject. Board of review comparable #2 is a duplicate sale of appellant's comparable #1. The comparables have sites with either 1,820 or 2,380 square feet of land area and are improved with two-story dwellings of frame and brick exterior construction with either 2,025 or 2,140 square feet of living area. The dwellings were built in 1999. The comparables each have a partial unfinished basement, central air conditioning and a 400 square foot garage. The properties sold from January 2018 to May 2019 for prices ranging from \$305,000 to \$320,000 or from \$142.52 to \$156.54 per square foot of living area, including land. The board of review also provided a map depicting the locations of both parties' comparables in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted nine suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to board of review comparables #3, #4, #6 and #7 which sold in January or August 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of the market value to be the parties' remaining comparables which includes the common comparable. These comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and features. However, each comparable does not have a partial finished basement like the subject. Nevertheless, these comparables sold from December 2018 to May 2020 for prices ranging from \$300,000 to \$320,000 or from \$140.19 to \$156.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$314,910 or \$147.15 per square foot of living area, including land, which falls within the range established by the best comparables in the record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: September 20, 2022



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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