



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

APPELLANT: Sumit Chawla
DOCKET NO.: 20-08235.001-R-1
PARCEL NO.: 08-19-204-018

The parties of record before the Property Tax Appeal Board are Sumit Chawla, 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 **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: \$142,500
IMPR.: \$262,500
TOTAL: \$405,000

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 parties appeared before the Property Tax Appeal Board on September 14, 2022 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 15, 2022. Appearing on behalf of the appellant was attorney Ryan Schaeffges, and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Jim Berg, Deputy Township Assessor of Lisle Township.

The subject property consists of a 2-story with 1-story dwelling¹ of brick exterior construction with 4,914 square feet of living area. The dwelling was constructed in 2003 and is approximately 17 years old. Features of the home include a basement with 2,395 square feet of

¹ At hearing, Schaeffges agreed that the subject is a 2-story with 1-story home as reported by the board of review rather than a 2-story home as reported by the appellant.

finished area, central air conditioning, three fireplaces,² and a 1,363 square foot garage. The property has a 15,850 square foot site and is located in Naperville, Lisle 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 within the same assessment neighborhood code as the subject. The parcels range in size from 18,427 to 23,063 square feet of land area and are improved with 2-story or 2-story with 1-story homes of brick or frame exterior construction ranging in size from 5,038 to 5,810 square feet of living area. The dwellings are 13 or 15 years old. Each home has a basement, one of which has 1,795 square feet of finished area, central air conditioning, one to four fireplaces, and a garage ranging in size from 552 to 1,280 square feet of building area. The comparables sold from July to September 2019 for prices ranging from \$850,000 to \$985,000 or from \$163.51 to \$193.02 per square foot of living area, including land.

At hearing, Schaeffges contended that the subject is a large home with a large basement. He asserted that the appellant's comparables are located in the same neighborhood as the subject and have slightly larger lots than the subject. Schaeffges concluded these comparables support a reduction to the subject's assessment.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$340,000 which would reflect a market value of \$1,020,102 or \$207.59 per square foot of living area, including land, 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 \$437,340. The subject's assessment reflects a market value of \$1,309,401 or \$266.46 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 three comparable sales, together with a grid analysis of the appellant's comparables and photographs of the appellant's comparable #1. The three comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,219 to 16,516 square feet of land area and are improved with 2-story, 2-story with 1-story, or 2.5-story homes of brick, dryvit, or stucco exterior construction ranging in size from 4,707 to 4,972 square feet of living area. The dwellings were built from 2005 to 2009. Each home has a basement with 1,200 to 1,500 square feet of finished area, central air conditioning, one or five fireplaces, and a garage ranging in size from 724 to 1,039 square feet of building area. The comparables sold in June 2018 or May 2019 for prices ranging from \$1,215,000 to \$1,560,295 or from \$257.92 to \$313.82 per square foot of living area, including land.

² At hearing, Schaeffges acknowledged that the appellant did not provide fireplace counts for the subject and the appellant's comparables and agreed with the fireplace counts for the subject and the appellant's comparables reported by the board of review.

At hearing, Berg testified that the photographs of the appellant's comparable #1 depict a home that was unfinished at the time of sale. Specifically, Berg pointed out that the home had an unfinished kitchen and only one functioning bathroom. Upon questioning by the Administrative Law Judge, Berg explained that the photographs were obtained from the listing information relating to the sale of that property. Due to these deficiencies, Berg contended that the appellant's comparable #1 is not indicative of the subject's market value. Berg stated that the board of review's comparables are similar in dwelling size to the subject and support the subject's assessment.

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

In rebuttal at hearing, Schaeffges argued that the board of review's comparable #2 sold in 2018, which is less proximate in time to the January 1, 2020 assessment date. Schaeffges contended that the board of review's comparables #2 and #3 support the appellant's requested reduction in the subject's assessment. In sur-rebuttal, Berg was recalled as a witness, and upon questioning by Schaeffges, Berg admitted that the subject's assessment reflects a market value that is higher than the prices per square foot of the board of review's comparables #2 and #3.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which had an unfinished interior at the time of sale, and the appellant's comparable #3, which is a much larger home than the subject dwelling. The Board gives less weight to the board of review's comparable #1, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #2 and #3, which are relatively similar to the subject in dwelling size, lot size, age, location, and most features. However, these comparables are slightly newer homes than the subject dwelling but have smaller garages and less finished basement area than the subject, suggesting adjustments to the comparables would be needed to make them more similar to the subject. These most similar comparables sold in May and July 2019 for prices ranging from \$985,000 to \$1,270,000 or from \$193.02 to \$258.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,309,401 or \$266.46 per square foot of living area, including land, which is above 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 from the subject, such as finished basement area, age, and garage size, the Board finds a reduction in the subject's assessment is 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:

October 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sumit Chawla, by attorney:
Ryan Schaeffges
Law Office of Ryan Schaeffges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187