



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

APPELLANT: Lukose Chummar
DOCKET NO.: 20-08242.001-R-1
PARCEL NO.: 03-36-107-005

The parties of record before the Property Tax Appeal Board are Lukose Chummar, the appellant; 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: \$42,510
IMPR.: \$163,910
TOTAL: \$206,420

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 and frame exterior construction with 2,889 square feet of living area. The dwelling was constructed in 2001 and is 19 years old. Features of the home includes an unfinished basement, central air conditioning, a fireplace and a garage with 624 square feet of building area. The property has a 7,860 square foot site and is located in Elmhurst, Addison 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 that are located from 3 to 6 blocks from the subject and in the same neighborhood code as the subject. The appellant provided an aerial map depicting the locations of the comparables in relation to the subject, MLS (Multiple Listing Service) listing sheets and property record cards for each comparable sale. The comparables have sites with either 7,860 or 7,920 square feet of land area that are improved with

two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,342¹ to 4,025 square feet of living area. The homes range in age from 11 to 17 years old. The comparables have basements, two of which have finished area. Each of the comparables has central air conditioning, one or two fireplaces and a garage ranging in size from 404 to 642 square feet of building area. Comparable #4 has an in-ground pool. The comparables sold from August 2018 to August 2019 for prices ranging from \$640,000 to \$665,000 or from \$165.22 to \$196.59 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 \$206,420. The subject's assessment reflects a market value of \$618,024 or \$213.92 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 six comparable sales that are located within the same neighborhood code E16 as the subject along with an arial map and property record cards for the comparables. The comparables have sites ranging in size from 7,800 to 8,700 square feet of land area that are improved with two-story dwellings of brick or brick and frame exterior construction ranging from 2,662 to 3,379 square feet of living area. The homes were built from 1953 to 2008. Each comparable has a basement, three of which has finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 677 square feet of building area. The comparables sold from July 2017 to November 2019 for prices ranging from \$572,500 to \$759,000 or from \$198.62 to \$246.11 per square foot of living area, including land. The board of review's grid analysis also reiterated the comparables presented by the appellant. The board of review provided an arial map depicting the locations of both parties' comparables in relation to the subject and property record cards for the subject and each of its comparables as well as the appellant's comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued the comparables presented by the board of review. Appellant provided MLS listing sheets indicating board of review comparables #1, #2, and #3 differ from the subject in age, dwelling size and/or high-end add-ons. Appellant agreed that the board of review comparables #4, #5 and #6 are acceptable.

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.

¹ The Board finds the best description of the dwelling size for appellant's comparable #4 is found in its property record card provided by the board of review which contained a schematic diagram and dimensions of the dwelling.

The Board finds the parties submitted a total of ten comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparable #1 along with the board of review comparables #1, #2 and #6, due to the sales that all sold 16 months prior to the 01/01/2020 assessment date. The Board gives less weight to the appellants comparables #3 and #4 along with the board of review comparable #5 for difference in dwelling size, finished basement area, and/or an in-ground swimming pool, an amenity that the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparable #2 along with the board of review comparables #3 and #4, which are more similar to the subject in design, dwelling size, age, location and features. These most similar comparables sold in February and June 2019 for prices ranging from \$650,000 to \$759,000 or from \$193.22 to \$246.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$618,024 or \$213.92 per square foot of living area, including land, falls below the range established by the best comparable on an overall market value and within the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for difference when compared to the subject, the Board finds a reduction in the subject's assessment in 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: March 21, 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

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

APPELLANT

Lukose Chummar
731 N. Emroy Ave.
Elmhurst, IL 60126

COUNTY

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