



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

APPELLANT: Riteshbhai Patel  
DOCKET NO.: 20-08396.001-R-1  
PARCEL NO.: 07-12-307-035

The parties of record before the Property Tax Appeal Board are Riteshbhai Patel, 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:** \$49,490  
**IMPR.:** \$110,160  
**TOTAL:** \$159,650

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 and brick exterior construction with 2,508 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 506 square foot 2-car garage. The property has a 9,000 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located within .31 of a mile from the subject and the same neighborhood as the subject. These comparables are described as 2-story dwellings built from 1977 to 1979 and range in size from 2,262 to 2,746 square feet of living area. Each comparable has a basement, central air conditioning and a 2-car garage. The comparables sold from April 2019 to May 2020 for prices ranging from \$349,900 to \$441,000 or

from \$149.31 to \$178.40 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,650. The subject's assessment reflects a market value of \$477,994 or \$190.59 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 appellant's evidence, the board of review submitted a comparable report of the appellant's comparable sales that was prepared by the township assessor. The report disclosed they each have a frame or frame and brick exterior, a fireplace, and a site ranging in size from 10,296 to 13,585 square feet of land area, which were not reported by the appellant. In addition, appellant's comparable #1 is located on a busy street and comparables #4 and #5 have finished basement area.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales with same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of frame and brick exterior construction built from 1966 to 1995 on sites ranging in size from 10,296 to 15,005 square feet of land area. The dwellings range in size from 2,310 to 2,765 square feet of living area. The comparables have basements, three of which have finished area. Each comparable has central air conditioning, one fireplace and a 2-car garage ranging in size from 420 to 506 square feet of building area. These comparables sold from November 2017 to April 2020 for prices ranging from \$512,000 to \$600,000 or from \$185.17 to \$257.58 per square foot of living area, land included. The board of review also provided a location map of both parties' comparable sales in relation to the subject property and exterior photographs of the subject and both parties' comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables #2, #5, #6 and #7 are not comparable due to differences in age and/or having sold in 2017 or 2018 which were remote in time to the January 1, 2020 assessment date. In a rebuttal grid analysis, counsel suggested that the appellant's comparables along with county comparables #1, #3 and #4 are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 Board finds the parties submitted 14 comparables sales to support their respective positions. The Board gives less weight to appellant's comparable #1 which is located on a busy street

which is not similar to the subject's location. The Board gives less weight to board of review comparables #2, #5, #6 and #7 due to differences in age and/or sold in 2017 or 2018 which is less proximate in time to the January 1, 2020 assessment than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparables #2 through 7 as well as board of review comparables #1, #3 and #4. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and some features. However, seven comparables lack finished basement area, suggesting an upward adjustments are necessary to make them more equivalent to the subject. Nevertheless, these comparables sold from February 2019 to May 2020 for prices ranging from \$410,000 to \$550,000 or from \$149.31 to \$212.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$477,994 or \$190.59 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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:

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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