



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

APPELLANT: Virendra Patel  
DOCKET NO.: 21-06117.001-R-1  
PARCEL NO.: 12-02-19-413-006-0000

The parties of record before the Property Tax Appeal Board are Virendra Patel, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$14,835  
**IMPR.:** \$127,099  
**TOTAL:** \$141,934

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 construction with 2,818 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a 2-car garage. The property has a 12,404 square foot site and is located in Bolingbrook, DuPage Township, Will 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 0.4 of a mile from the subject. The parcels range in size from 10,004 to 11,431 square feet of land area and are improved with 2-story homes of frame exterior construction with 2,500 or 2,818 square feet of

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<sup>1</sup> The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the subject's property record card which was not refuted by the appellant in written rebuttal.

living area.<sup>2</sup> The dwellings were built from 1996 to 2000. Each home has a basement, one of which has finished area,<sup>3</sup> central air conditioning, a fireplace, and a 2-car garage. Comparable #3 has an inground swimming pool. The comparables sold from February to July 2020 for prices ranging from \$314,000 to \$365,000 or from \$107.72 to \$146.00 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 \$141,934. The subject's assessment reflects a market value of \$425,717 or \$151.07 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Will County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.27 of a mile from the subject. The parcels range in size from 10,169 to 12,328 square feet of land area with comparable #1 reported to back to a main road. The comparables are improved with 2-story homes of frame or frame and stone exterior construction ranging in size from 2,417 to 2,818 square feet of living area. The dwellings were built in 1999 or 2000. Each home has a basement, three of which have finished area, central air conditioning, and a 2-car or a 3-car garage. Three homes have a fireplace. The comparables sold from January 2018 to September 2021 for prices ranging from \$365,000 to \$435,000 or from \$138.99 to \$162.60 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparables differ from the subject in basement finish, basement size, and/or neighborhood. The board of review argued there were 121 sales in the subject's neighborhood and 44 sales within the subject's subdivision so the appellant did not need to select a sale outside the subject's neighborhood. 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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #3, due to substantial differences from the subject in basement finish or inground swimming pool amenity.

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<sup>2</sup> The parties differ regarding the dwelling size of comparable #3. The appellant produced the listing sheet for this property describing 2,500 square feet of living area, whereas the board of review contended this property has 2,200 square feet of living area but did not present any evidence to support its assertion. The Board finds this property has 2,500 square feet of living area.

<sup>3</sup> The appellant reported comparable #2 has finished basement area but also produced a listing sheet for this property which describes an unfinished basement. Thus, the Board finds this property has an unfinished basement.

The Board gives less weight to the board of review's comparables #1 and #2, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #4 and #5, which sold proximate in time to the assessment date, are identical to the subject in dwelling size, and are similar to the subject in age, location, site size, and features. These two most similar comparables sold for prices of \$435,000 or \$154.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$425,717 or \$151.07 per square foot of living area, including land, which is below 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, 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.



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Chairman



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Member

\_\_\_\_\_  
Member



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Member



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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: July 18, 2023



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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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