



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

APPELLANT: Ashvin U. Dave
DOCKET NO.: 21-07258.001-R-1
PARCEL NO.: 04-12-221-002

The parties of record before the Property Tax Appeal Board are Ashvin U. Dave, 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 **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: \$37,910
IMPR.: \$96,440
TOTAL: \$134,350

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 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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a two-story dwelling of frame exterior construction with 2,364 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 451 square foot garage. The property has an approximately 11,061 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.19 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from

2,364 to 2,615 square feet of living area. The dwellings were built from 1988 to 1991. Each comparable has a basement and a garage that ranges in size from 451 to 568 square feet of building area. The properties sold from March to November 2020 for prices ranging from \$365,000 to \$437,500 or from \$145.32 to \$172.11 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$117,831 which reflects a market value of \$353,528 or \$149.55 per square foot of living area, land included, 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 \$140,920. The subject's assessment reflects a market value of \$421,538 or \$178.32 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

The board of review submitted a Comparable Report and property record cards containing supplemental property details for the appellant's comparables disclosing the comparables have sites that range in size from 7,000 to 9,925 square feet of land area, have frame exterior construction and one of the comparables has finished basement area. The property record cards reported that each of the appellant's comparables has central air conditioning and one fireplace.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. Board of review comparables #2 and #4 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables have sites that range in size from 7,000 to 9,459 square feet of land area and are improved with two-story dwellings of frame exterior construction with either 2,364 or 2,542 square feet of living area. The homes were built in 1988 or 1991. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one fireplace and a garage with either 451 or 568 square feet of building area. The properties sold from July 2019 to November 2020 for prices ranging from \$382,500 to \$437,500 or from \$161.80 to \$178.51 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel critiqued the board of review's comparables #1 and #3 as not comparable due to their remote 2019 sale dates. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 eight comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to appellant comparable #3 along with board of review comparables #1, #3 and #4, which includes one of the common properties. These comparables differ from the subject in having finished basement area and/or sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #1, #2, #3, #5 and #6 and board of review comparable #2, including one of the common properties, which are more similar to the subject in location, age, design, dwelling size and other features, although each of these properties has a smaller site size when compared to the subject's site size. These comparables sold from March to November 2020 for prices ranging from \$365,000 to \$399,000 or from \$147.47 to \$168.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,538 or \$178.32 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is warranted.

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: June 27, 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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