



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

APPELLANT: Narinder & Gurdip Thind  
DOCKET NO.: 21-07277.001-R-1  
PARCEL NO.: 03-17-308-038

The parties of record before the Property Tax Appeal Board are Narinder & Gurdip Thind, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$41,480  
**IMPR.:** \$95,660  
**TOTAL:** \$137,140

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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**

The subject property is improved with a 2-story dwelling of frame and brick exterior construction with 2,428 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement, central air conditioning, one fireplace and a garage with 440 square feet of building area. The property has 10,000 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .34 of a mile from the subject. These comparables are described as 2-story dwellings built from 1978 to 1985 and range in size from 2,250 to 2,948 square feet of living area. Each comparable has a basement,

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<sup>1</sup> The parties agreed to forgo the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

central air conditioning, one fireplace and a garage ranging in size from 440 to 888 square feet of building area. The comparables sold from August 2020 to March 2021 for prices ranging from \$275,100 to \$385,000 or from \$93.32 to \$169.38 per square foot of living area, land included. Based on this evidence, the appellants 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 \$137,140. The subject's assessment reflects a market value of \$410,230 or \$168.96 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.

In response to the appellants' evidence, the board of review through the township assessor submitted a comparable report of the appellants' comparable sales that disclosed comparable #4 has finished basement area which was not disclosed by the appellant. The board of review's evidence also disclosed appellant's comparable #3 sold as a Bank REO (Real Estate Owned) transaction.

In support of its contention of the correct assessment the board of review submitted information through the township assessor on five comparable sales with same assessment neighborhood code as the subject. Comparable #1 is a duplicate of appellant's comparable #5. The comparables are described as 2-story dwellings of brick and frame exterior construction built from 1978 to 1986. The dwellings range in size from 2,194 to 2,612 square feet of living area. The comparables have basements with one having finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 440 to 473 square feet of building area. These comparables sold from April 2018 to December 2020 for prices ranging from \$352,000 to \$415,500 or from \$155.02 to \$173.15 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, property record cards and exterior photographs. The board of review also noted permits for new roof, windows, doors, and siding were issued in 2017 and 2020 for the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #3, #4 and #5 are not comparable due to their remote sale dates in 2018 and 2019. In a rebuttal grid analysis, counsel suggested that the appellants' comparables and board of review comparable #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted nine comparables sales to support their respective positions which includes a common comparable. The Board gives less weight to appellants' comparables #3 and #4 as well as board of review comparable #2 which have a considerably larger dwelling size or finished basement area when compared to the subject. The Board gives less weight to board of review comparables #3, #4 and #5 as their 2018 and 2019 sale dates are less proximate in time to the January 1, 2021 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellants' comparables #1, #2 and #5 which includes the parties' common comparable. These three comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size and features. These comparables sold in September 2020 and March 2021 for prices ranging from \$330,000 to \$385,000 or from \$140.27 to \$169.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$410,230 or \$168.96 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record on price per square foot but somewhat higher than the range on overall market value. The Board finds the subject's higher overall market value is reasonable when considering the subject is a newer dwelling than the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparables for differences such as age 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:

July 18, 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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