



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

APPELLANT: Hemant & Mumta Sharma  
DOCKET NO.: 20-08148.001-R-1  
PARCEL NO.: 02-15-310-047

The parties of record before the Property Tax Appeal Board are Hemant & Mumta Sharma, the appellants, by attorney 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:** \$33,870  
**IMPR.:** \$164,070  
**TOTAL:** \$197,940

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 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 masonry exterior construction with 4,242 square feet of living area.<sup>1</sup> The dwelling was built in 1989. Features of the home include a basement with 1,836 square feet of finished area, central air conditioning, 4.0 bathrooms, two fireplaces, and a 3-car garage. The property has a 33,870 square foot site and is located in Bloomingdale, Bloomingdale 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 with the same assessment neighborhood code as the subject. The properties have sites ranging in size from 10,668 to 12,780 square feet of land area. These comparables are described as 2-story dwellings of masonry or mixed exterior construction that range in size from 3,561 to 4,353 square feet of

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<sup>1</sup> Details not reported by the appellants were drawn from the evidence presented by the board of review.

living area.<sup>2</sup> These homes were built from 1987 to 1991. The comparables each have a basement with four having from 868 to 1,608 square feet of finished area. Each comparable has central air conditioning, one fireplace, 2.5 to 4.0 bathrooms, and a 2-car to a 3-car garage. The comparables sold from May 2019 to October 2020 for prices ranging from \$425,000 to \$555,100 or from \$97.63 to \$142.74 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$182,638, which would reflect a market value of \$547,969 or \$129.18 per square foot of living area, including land, when using 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 \$222,000. The subject's assessment reflects a market value of \$644,671 or \$156.69 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.

The board of review evidence included a grid analysis and property record cards which contained property characteristics for the appellants' comparables, some of which were not disclosed by the appellants. The township assessor disclosed that a stipulation was offered at the local level to reduce the subject's market value to \$638,790 or \$150.59 per square foot of living area which was not accepted by the appellants.

In support of its contention of the correct assessment the board of review submitted information, including a grid analysis and property record cards, on four comparable sales with the same assessment neighborhood code as the subject. The properties have sites ranging in size from 11,293 to 21,164 square feet of land area. The comparables are described as 2-story dwellings of masonry or mixed exterior construction that range in size range in size from 2,974 to 4,143 square feet of living area. The homes were built from 1988 to 1996. The comparables each have a basement with from 733 to 2,150 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces, 2.5 or 5.0 bathrooms, and a 2-car or a 3-car garage. Comparable #1 has an inground swimming pool. These comparables sold from October 2017 to July 2019 for prices ranging from \$472,500 to \$660,000 or from \$158.42 to \$162.92 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the board of review comparables were not comparable due to their remote sale dates and/or smaller dwelling sizes. In a rebuttal grid analysis, counsel suggested that the appellants' comparable sales #1 and #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

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<sup>2</sup> Details not reported by the appellants were drawn from the evidence submitted by the board of review.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted nine comparables sales to support their respective positions. The Board gives less weight to the appellants' comparable #2 which appears to be an outlier with a sales price that is considerably lower on a per square foot basis than the other sales in this record. The Board gives less weight to the appellants' comparable #3 which differs from the subject in dwelling size and lacks basement finish, a feature of the subject. The Board also gives less weight to the board of review comparables which differ from the subject in dwelling size, has an inground swimming pool which is not a feature of the subject, and/or presents 2017 sale dates which occurred less proximate in time to the subject's January 1, 2020 assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellants' comparables #1, #4, and #5 which sold proximate in time to the subject's assessment date and are relatively similar to the subject in location, design, age, dwelling size, and some features. These three properties sold from May 2019 to June 2020 for prices ranging from \$509,000 to \$555,100 or from \$129.02 to \$142.74 per square foot of living area, land included. The subject's assessment reflects a market value of \$644,671 or \$156.69 per square foot of living area, land included, which falls above the range established by the best comparables sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, 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:

September 19, 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

Hemant & Mumta Sharma, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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