



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

APPELLANT: Dinesh & Sumi Jindal
DOCKET NO.: 20-08419.001-R-1
PARCEL NO.: 07-20-107-010

The parties of record before the Property Tax Appeal Board are Dinesh & Sumi Jindal, the appellants, 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: \$20,470
IMPR.: \$52,856
TOTAL: \$73,326

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 townhouse of frame and brick exterior construction with 1,620 square feet of living area.¹ The dwelling was built in 2005. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 441 square feet of building area. The property is located in Aurora, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales with the same assessment neighborhood code as the subject property. The comparables are improved with 2-story

¹ Details not reported by the appellants were drawn from the evidence presented the board of review, including the subject's property record card.

townhouses of frame and brick exterior construction² with 1,620 square feet of living area. The homes were built in either 2004 or 2005. Each comparable has a basement with finished area, central air conditioning, and a garage with 441 square feet of building area. One comparable has one fireplace. The properties sold from June 2019 to July 2020 for prices ranging from \$185,000 to \$219,000³ or from \$114.20 to \$135.19 per square foot of living area, land included. Based on this evidence, the appellants requested a reduced assessment of \$69,993, for an estimated market value of \$210,000 or \$129.63 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 \$78,290. The subject's assessment reflects a market value of \$234,401 or \$144.69 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.

In support of its contention of the correct assessment the board of review submitted information, including a grid analysis and property record cards, on nine comparable sales with the same assessment neighborhood code as the subject. The comparables are improved with 2-story townhouses of frame and brick exterior construction with 1,620 square feet of living area. The dwellings were built in either 2004 or 2005. Each comparable has a basement with finished area, central air conditioning, and a garage with 441 square feet of building area. One comparable has one fireplace. The properties sold from June 2017 to December 2019 for prices ranging from \$220,000 to \$234,900 or from \$135.80 to \$145.00 per square foot of living area, land included.

The board of review submitted a memorandum noting the range of selling prices for the appellants' comparables and board of review comparables, through the local assessor. The board of review evidence also includes a grid analysis and property record cards with the property characteristics for the appellants' comparables, some of which were not disclosed by the appellants. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants critiqued the board of review's nine suggested comparable sales for sale date; as well as noting that board of review's acceptable and unacceptable comparables. The appellants also provided two grid analyses, one of both parties' comparables and the second with the appellants' opinion of the best comparable sales. Based on the evidence presented, the appellants' counsel argued that the subject was overassessed and a reduction as requested by the appellants was warranted.

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

² Details not reported by the appellants were drawn from the evidence submitted by the board of review, including the property record cards for the appellants' comparables.

³ The parties differ as to the reported sale price for the appellant's comparable #8. The Board finds the best evidence of the reported sale price was found in the property record card submitted by the board of review.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seventeen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparables #3 through #7 and board of review comparable #9 which present 2017 or 2018 sale dates occurring less proximate in time to the subject's January 1, 2020 assessment date than the other comparable sales in this record.

The Board finds the best evidence of market value to be the parties' remaining comparables which sold proximate in time to the subject's January 1, 2020 assessment date and are identical or nearly identical to the subject in location, design, age, dwelling size, and other features. These eleven properties sold from June 2019 to July 2020 for prices ranging from \$185,000 to \$227,000 or from \$114.20 to \$140.12, land included. The subject's assessment reflects a market value of \$234,401 or \$144.69 per square foot of living area, land included, which falls above the best comparable sales in this record and is excessive. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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

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