



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

APPELLANT: Sunjai Bhatia  
DOCKET NO.: 09-03829.001-R-1  
PARCEL NO.: 05-33-405-033

The parties of record before the Property Tax Appeal Board are Sunjai Bhatia, the appellant, by attorney LeRoy R. Hansen in Willowbrook, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$96,240  
IMPR: \$324,490  
TOTAL: \$420,730**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains approximately 15,583 square feet of land which is improved with a 2-story dwelling of brick construction containing approximately 5,683 square feet of living area.<sup>1</sup> The dwelling is 15 years old having been built in 1994. Features of the home include a full basement with finished area including a bath<sup>2</sup>, a fireplace<sup>3</sup> and a multi-car garage containing 1,666 square feet. The dwelling is located in Lisle, Milton Township, DuPage County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted an appraisal report prepared by Katherine Guiffre of Guiffre &

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<sup>1</sup> The board of review claims the subject contains 5,683 square feet of living area and submitted a property record card dated April 13, 2011 to support the claim. The appraiser used the assessor's size of 5,683 square feet "due to the complexity of the building layout". The appraiser also submitted a schematic drawing of the subject showing 5,948 square feet of living area and submitted a property record card dated September 28, 2009 listing the subject's size as 5,948 square feet of living area.

<sup>2</sup> The board of review claims the subject is on a slab foundation, but the photographic evidence clearly shows a "lookout" or "English" basement with a window at ground level.

<sup>3</sup> The appraiser does not list a fireplace. The property record card lists a fireplace.

Associates, in which a market value of \$960,000 or \$168.92 per square foot of living area including land was estimated for the subject property as of February 10, 2009. The appraiser developed the sales comparison approach and the cost approach to value in estimating the fair market value of the subject property.

The appraiser considered seven comparable properties located a distance of .12 of a mile to 4.55 miles from the subject. The lots range in size from 15,720 to 30,000 square feet of land area. The comparables are 2-story dwellings of masonry or frame and masonry construction. They range in size from 3,922 to 5,536 square feet of living area. The dwellings range in age from new to 18 years, or were built between 1991 and 2009. The comparables feature full or partial basements, five with finished area, central air conditioning and 3-car garages. The appraiser did not provide information on fireplaces<sup>4</sup>. Six of the comparables sold or were pending sale between February 2008 and February 2009 (the date of the appraisal) for prices ranging from \$870,000 to \$2,000,000 or from \$187.72 to \$361.27 per square foot of living area including land. One comparable was a listing with an asking price of \$1,100,000 or \$255.99 per square foot of living area including land.

The appraiser adjusted the comparables for sale date, listed but not sold, location, lot size, view, age, condition, room count, gross living area, and basement size and finish. The final adjusted sale prices of the comparables range from \$946,500 to \$1,170,000 or from \$189.60 to \$267.86 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$960,000 or \$168.92 per square foot of living area including land as of February 10, 2009 using the sales comparison approach.

In the cost approach the appraiser estimated the value of the subject to be \$1,089,221 or \$191.66 per square foot of living area including land.

In the reconciliation, the appraiser gave no consideration to the cost approach due to insufficient market evidence, and gave most weight to the sales comparison approach as it most represents the actions of buyers and sellers. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$325,000 which would reflect a market value of approximately \$975,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$420,730 was disclosed. The subject's assessment reflects an estimated market value of \$1,264,973 or \$222.59 per square foot of living area, land included, using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the

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<sup>4</sup> According to the property record cards submitted by the board of review, the comparables feature 1 or 2 fireplaces.

Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50(c)(1)).

In support of the subject's assessed value, the board of review submitted a grid analysis of six comparable properties and submitted property record cards for the comparables. Comparables A, B and F are the same properties as the appraiser's comparables #1, #5 and #6. These comparables were built from 1978 to 2007 and are between 2 and 31 years old. They range in size from 4,222 to 5,536 square feet of living area. The comparables are 2-story dwellings of masonry and/or frame construction. They feature full or partial basements, three with finished area<sup>5</sup>, central air conditioning, 1 to 3 fireplaces and garages that range in size from 672 to 1,135 square feet. The comparables sold from August 2008 through June 2009 for prices ranging from \$1,000,000 to \$2,000,000 or from \$187.72 to \$376.51 per square foot of living area including land.

The board of review also points out the discrepancy in the appraiser's size of the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

Initially, the Board finds the correct size of the subject is 5,683 square feet of living area. The board of review claims the subject dwelling contains 5,683 square feet of living area and submitted a property record card dated April 13, 2011 to support the claim. The appraiser used the assessor's size of 5,683 square feet "due to the complexity of the building layout". However, the appraiser also submitted a schematic drawing of the subject showing 5,948 square feet of living area and submitted a property record card dated September 28, 2009 listing the subject's size the same at 5,948 square feet of living area. The Board finds the

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<sup>5</sup> This information was from the grid analysis. The property record cards show three full or partial basements with no finished area and three slab foundations.

subject has a dwelling size of approximately 5,683 square feet of living area based on the best evidence in this record.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$960,000 as of February 10, 2009. The Board finds that the value conclusion for the subject in the appraisal report is \$168.92 per square foot of living area. The seven comparables adjusted sale prices ranged from \$189.60 to \$267.86 per square foot of living area. The appraiser valued the subject 10% below the lowest adjusted sale price of all seven comparables on a square foot basis. No explanation was given for this inconsistency. Therefore, the Board finds the value conclusion in the appraisal report is not a reliable or a credible indicator of the subject's estimated market value.

Having discounted the value conclusion contained in the appraisal, the Board will examine all of the sales presented in the record. The Board finds the appellant's comparables #2, #3, #4 and #7 and the board of review's comparable D were significantly smaller than the subject. The board of review's comparables C and D had land sizes more than double that of the subject. Therefore, these six comparables received less weight in the Board's analysis. The Board finds the three comparables submitted by both parties (appellant's comparables #1, #5 and #6 and the board of review's comparables A, B and F) most similar to the subject in style, size, land size, exterior construction, features and age. Therefore these three comparable sales received the most weight in the Board's analysis.

These comparables sold from October 2008 to February 2009<sup>6</sup> for prices ranging from \$1,000,000 to \$2,000,000 or from \$187.72 to \$361.27 per square foot of living area including land. The subject's estimated market value based on its assessment is \$1,264,973 or \$222.59 per square foot of living area, land included, which is within the range established by these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the appellant has not proven by a preponderance of the evidence that the subject property is overvalued, and no reduction in the subject's assessment is warranted.

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<sup>6</sup> Appellant's comparable #5 was listed as pending in the appraisal report but had sold in February 2009 per the board of review.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 22, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.