



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

APPELLANT: Sushant Satpathy  
DOCKET NO.: 09-04769.001-R-1  
PARCEL NO.: 08-27-303-014

The parties of record before the Property Tax Appeal Board are Sushant Satpathy, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$67,640  
IMPR: \$126,480  
TOTAL: \$194,120**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel contains 9,375 square feet of land which is improved with a 2-story dwelling of brick and frame construction. The dwelling contains 3,891 square feet of living area and is 7 years old having been built in 2002. The dwelling features a full, unfinished basement, central air conditioning, a fireplace and a garage containing 649 square feet. The subject is located in Naperville, Lisle 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 information on four comparable properties, three with improvements and one empty lot. The parcels range in size from 10,014 to 16,267 square feet of land area<sup>1</sup> and are located in the same subdivision as the subject. The improvements are described as 2-story brick and frame dwellings either 7 or 8 years old. They range in size from 3,515 to 3,979 square feet of living area. The dwellings feature full basements, one with finished area, central air conditioning, fireplaces and garages that contain from 627 to 940 square feet. The appellant disclosed the

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<sup>1</sup> The appellant claims the parcels contain either 9,375 or 10,000 square feet of land area but submitted no evidence to support the claim. The board of review claims three of the appellant's parcels range in size from 10,014 to 16,267 square feet of land area and submitted property record cards for three of the appellant's comparables to support the claim. The appellant did not disclose the size of the vacant lot nor was a property card submitted for the parcel.

comparables sold between December 2007<sup>2</sup> and May 2009 for \$525,000 or \$590,000 or from \$148.28 to \$160.68 per square foot of living area including land. The appellant also reported a vacant land sale in the same subdivision. The lot sold in January 2009 for \$140,000. The appellant did not provide any information on the size of the lot.

In a cover memo, the appellant discusses the decline in the real estate market and the effect this has had on homes in the neighborhood.

Based on this record, the appellant requested the subject's land assessment be reduced to \$50,000 and the subject's improvement assessment be reduced to \$135,000 for a total assessment of \$185,000. This assessment would reflect a market value of approximately \$555,000 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 \$217,630 was disclosed. The subject's total assessment reflects an estimated market value of \$654,330 or \$168.16 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 Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties. The parcels range in size from 9,300 to 16,069 square feet of land area and are located in the same neighborhood as the subject. The comparables consist of 2-story frame dwellings built from 2001 to 2005. The dwellings range in size from 3,287 to 4,106 square feet of living area. The comparables feature full unfinished basements, central air conditioning, 1 or 2 fireplaces and garages that contain from 642 to 742 square feet. Comparables #1 and #2 sold in May 2009 and August 2007 for \$635,000 and \$638,000 or for \$161.21 and \$194.10 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant points out the sale dates of the appellant's comparables are in 2009 and 2010 and claims the board of review's sales from 2007 were prior to the real estate decline. The appellant also submitted an appraisal prepared in November 2010.

The Board finds it cannot consider this new appraisal evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

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<sup>2</sup> The board of review included the appellant's comparables in their grid analysis. In their grid, comparable #3, which the appellant claims sold in December 2007 for \$590,000, also sold in July 2010 for \$555,000.

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 supports 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 warranted.

Initially the Board finds the appellant submitted one vacant lot sale to document the subject's land was overvalued. However, the appellant did not disclose the size of the vacant parcel. Since the parcel sizes of the eight comparables submitted by both parties ranged from 9,300 to 16,267 square feet of land area, it is impossible, without the lot size, to determine the price per square foot of the vacant parcel for comparison to the subject. Therefore, the Board gave little weight to this argument.

The Board finds appellant's comparable #3 sold in 2007 and again in 2010, both of which are questionable indicators of market value as of the subject's January 1, 2009 assessment date. The Board further finds the board of review's comparables #3, #4 and #5 were not sales and the sale of comparable #2 was dated and not a reliable indicator of market value. Therefore these comparables received little weight in the Board's analysis.

The Board finds the appellant's comparables #1 and #2 and the board of review's comparable #1 were most similar to the subject in age, size, location, exterior construction and features and had sold most proximate to January 1, 2009. These comparables sold in December 2008 and May 2009 for prices ranging from \$525,000 to \$635,000 or from \$148.28 to \$161.21 per square foot of living area including land. The subject's assessment reflects a market value of \$654,330 or \$168.16 per square foot of living area including land, which is above the range established by these similar comparables. Based on this evidence, the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued and 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: July 20, 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.