



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

APPELLANT: Gill Gurpreet  
DOCKET NO.: 11-03268.001-R-1  
PARCEL NO.: 05-08-116-002

The parties of record before the Property Tax Appeal Board are Gill Gurpreet, the appellant, 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:** \$128,323  
**IMPR.:** \$13,208  
**TOTAL:** \$141,531

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 2011 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 one-story dwelling of brick construction with 1,548 square feet of living area. The dwelling was constructed in 1954. Features of the home include

a full unfinished basement, central air conditioning,<sup>1</sup> a fireplace and a 506 square foot garage. The property has a 43,512 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal in Section 2d of the Residential Appeal petition. The appellant challenged only the subject's land assessment with no reduction requested in the subject's improvement assessment. In support of this market value argument, the appellant submitted information on four comparable sales located from .04 to 1.82-miles from the subject property. These four comparables consist of parcels ranging in size from 6,745 to 10,211 square feet of land area, each of which is improved with a one-story dwelling that ranges in size from 1,195 to 1,537 square feet of living area. These comparables sold between November 2009 and November 2011 for prices ranging from \$182,000 to \$210,000 or from \$119.06 to \$168.13 per square foot of living area, including land.

Also as part of the appeal submission, the appellant presented an argument that the subject's land was not uniformly assessed and the appellant cited three comparables to support the lack of land uniformity argument. The equity comparables were located either .08 or .11 of a mile from the subject. The three comparable parcels range in size from 28,733 to 49,887 square feet of land area and have land assessments ranging from \$26,739 to \$45,909 or from \$0.84 to \$0.93 per square foot of land area.

Based on the foregoing data and argument, the appellant requested a land assessment reduction to \$39,000 or \$0.90 per square foot of land area reflecting the average land assessment of the appellant's suggested comparables and a total assessment of \$52,208 which would reflect a market value of approximately \$156,624 or \$101.18 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,531. The subject's assessment reflects a market value of \$426,941 or \$275.80 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue. The subject parcel of 43,512

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<sup>1</sup> The appellant reported the subject dwelling has central air conditioning while the assessing officials did not report this feature for the home.

square feet of land area also has a land assessment of \$128,323 or \$2.95 per square foot of land area.

In support of its contention of the correct assessment of the subject property on market value grounds, the board of review submitted information on three comparables sales. The comparables consist of parcels ranging in size from 7,527 to 12,319 square feet of land area which are improved with dwellings of either one-story, 1.5-story or two-story design that range in size from 1,450 to 2,431 square feet of living area. These three comparables sold between April 2009 and May 2010 for prices ranging from \$415,000 to \$468,500 or from \$192.72 to \$286.21 per square foot of living area, including land.

As to the appellant's land inequity argument, the board of review presented a grid of six comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 11,170 to 28,592 square feet of land area and have land assessments ranging from \$33,291 to \$87,086 or from \$2.92 to \$3.17 per square foot of land area. Furthermore, as to the appellant's land equity comparables, the board of review noted that none of the properties were located in the subject's neighborhood.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The appellant contends in part that 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The subject's assessment reflects a market value of \$426,941 or \$275.80 per square foot of living area, including land. The parties presented a total of seven sales to support their respective positions before the Property Tax Appeal Board. None of the comparable parcels contains 43,512 square feet of land area like the subject; the largest comparable parcel, board of

review sale B contains 12,319 square feet of land area, or less than one-third of the subject's land size.

The Board finds the best evidence of market value to be board of review comparable sales B and C. These most similar comparables sold for prices of \$265.60 and \$286.21 per square foot of living area, including land, despite their substantially smaller lot sizes when compared to the subject. The subject's estimated market value based on its assessment is within the range established by the best comparable sales in this record.

Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also contends, as part of this appeal, unequal treatment in the subject's land assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Again, the subject parcel of 43,512 square feet of land area is substantially larger than most of the equity comparables suggested by the parties. The Board has given reduced weight to the appellant's three equity comparables as none was located in the subject's neighborhood code as assigned by the assessor and a map submitted by the board of review depicted that each of the appellant's comparables were on what appears to be the east side of Gary Avenue as compared to the subject and the board of review's comparables that were all on the same side of Gary Avenue.

The Board finds the land equity comparables submitted by the board of review were most similar to the subject in location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments that ranged from \$2.93 to \$3.17 per square foot of land area. The subject's land assessment of \$2.95 per square foot of land area is within this range. After considering adjustments and differences when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

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.



Chairman



Member



Member



Member



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: August 22, 2014



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.