



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

APPELLANT: Sanjay Patel  
DOCKET NO.: 13-03232.001-R-1  
PARCEL NO.: 09-24-118-002

The parties of record before the Property Tax Appeal Board are Sanjay Patel, the appellant, by attorney Rishi Vohra of Vohra Law Firm, P.C. in Chicago; 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:** \$ 138,640  
**IMPR.:** \$ 169,740  
**TOTAL:** \$ 308,380

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) contesting the assessment for the 2013 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 is improved with a part two-story and part one-story single family dwelling of brick exterior construction with 3,539 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full finished basement, central air conditioning, two fireplaces and

an attached garage with 661 square feet of building area.<sup>1</sup> The property has a 20,972 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with part two-story and part one-story dwellings of frame exterior construction that ranged in size from 3,595 to 4,235 square feet of living area. The dwellings were constructed from 1999 to 2001. The appellant described each comparable as having a finished basement and having garages that ranged in size from 649 to 778 square feet of building area. Each comparable also had central air conditioning and one or two fireplaces. These properties had improvement assessments that ranged from \$140,500 to \$182,410 or from \$33.73 to \$43.07 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$142,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$308,380. The subject property has an improvement assessment of \$169,740 or \$47.96 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a written narrative, a grid analysis of the appellant's comparables, a grid analysis of the four equity comparables selected by the township assessor to support the assessment and copies of property record cards for the comparables submitted by the parties.

The four equity comparables selected by the township assessor were improved with part two-story and part one-story dwellings of brick exterior construction that ranged in size from 3,257 to 3,771 square feet of living area. The dwellings were constructed in 1998 and 1999. Each comparable had a full unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 690 to 914 square feet of building area. The comparables had improvement assessments ranging from \$168,720 to \$187,300 or from \$49.67 to \$51.94 per square foot of living area. Based on this evidence the board of review contends the subject's 2013 assessment is accurate.

#### **Conclusion of Law**

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<sup>1</sup> The appellant described the subject dwelling as having a full finished basement.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these comparables were improved with dwellings most similar to the subject with exterior brick construction as well as being similar to the subject in size, features and age. These comparables had improvement assessments that ranged from \$49.67 to \$51.94 per square foot of living area. The subject's improvement assessment of \$47.96 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables due to their frame exterior construction, which differs from the subject's brick exterior construction. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.

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Chairman

*K. L. Fan*

*Mario Alvino*

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Member

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Member

*JR*

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Member

\_\_\_\_\_  
Acting Member

*Robert Hoffmann*

\_\_\_\_\_  
Acting 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: February 19, 2016

*A. Proctor*

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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.