



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

APPELLANT: Ahuja Jaya  
DOCKET NO.: 13-03240.001-R-1  
PARCEL NO.: 09-36-408-002

The parties of record before the Property Tax Appeal Board are Ahuja Jaya, the appellant, by attorney Rishi Vohra of the 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:** \$ 82,880  
**IMPR.:** \$ 209,790  
**TOTAL:** \$ 292,670

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 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 one-story and part two-story dwelling of frame and brick exterior construction with 4,443 square feet of living area. The dwelling was constructed in 1982 with an addition in 2001. Features of the property include a partial basement that is partially finished, central air conditioning, one fireplace, a 624 square foot attached

garage and an in-ground swimming pool with a 496 square foot concrete "catwalk" around the pool. The property has a 20,350 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County 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 one part one-story and part two-story dwelling, two part two-story and part one-story dwellings and a part two-story, part three-story and a part one-story dwelling of brick or frame and brick construction that range in size from 4,675 to 4,936 square feet of living area. The appellant indicated that each comparable has a basement that is partially finished, central air conditioning and a garage ranging in size from 748 to 1,120 square feet of building area. The comparables had two or three fireplaces. Comparable #1 also has an in-ground swimming pool. These comparables have improvement assessments ranging from \$207,510 to \$217,610 or from \$42.99 to \$44.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$195,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$292,670. The subject property has an improvement assessment of \$209,790 or \$47.22 per square foot of living area. In describing the subject property the board of review indicated the subject property has a swimming pool with an assessed value of \$6,156, a concrete apron around the pool with an assessment of \$855 and a deck with an assessment of \$3,007. When deducting the assessment attributable to the pool and catwalk results in an improvement assessment of \$45.64 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with part two-story and part one-story dwellings of brick or frame and brick construction that range in size from 3,987 to 4,865 square feet of living area. The dwellings were constructed from 1980 to 1996 with comparable #1 having an addition in 2008. Each comparable has a full or partial basement with one being partially finished, central air conditioning, two to four fireplaces and garages ranging in size from 735 to 1,378 square feet of building area. Comparables #1 and #2 each have an in-ground swimming pool with a concrete catwalk. The comparables have improvement assessments ranging

from \$186,790 to \$224,800 or from \$45.43 to \$52.45 per square foot of living area.

The board of review indicated that the comparables submitted by both parties would have adjusted improvement assessments ranging from \$43 to \$48 per square foot and argued the subject appears to be uniformly assessed. The Board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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 parties submitted assessment information on nine comparables that had varying degrees of similarity to the subject property. Only one comparable was truly similar to the subject's style and only three comparables had an in-ground swimming pool similar to the subject property. Those comparables that had in-ground pools had improvement assessments that ranged from \$42.99 to \$52.45 per square foot of living area. The subject's improvement assessment of \$47.22 per square foot of living area is within the range established by these three comparables. The remaining comparables had improvement assessments ranging from \$43.82 to \$46.85 per square foot of living area. Subtracting the assessment attributable to the swimming pool and concrete catwalk from the subject's improvement assessment results in an improvement assessment of a \$45.64 per square foot of living area, which falls within the range established by the those comparables that have no swimming pool and concrete catwalk. 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.

\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



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



\_\_\_\_\_  
Member

\_\_\_\_\_  
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



\_\_\_\_\_  
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.