



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

APPELLANT: Alan Kumar  
DOCKET NO.: 14-02991.001-R-1  
PARCEL NO.: 06-27-309-007

The parties of record before the Property Tax Appeal Board are Alan Kumar, 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 in this matter, 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:** \$89,100  
**IMPR.:** \$503,090  
**TOTAL:** \$592,190

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 2014 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 two-story dwelling of brick construction with 6,688 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement,<sup>1</sup> central air conditioning, four fireplaces<sup>2</sup> and an attached four-car garage. The property has a 22,103 square foot site and is located in Oak Brook, York Township, DuPage County.

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<sup>1</sup> The appellant reported the subject's basement was unfinished. The assessing officials report on the property record card a 3,051 square foot basement of which 2,600 square feet has been finished. Due to the lack of detail concerning finished basement area in the comparable spreadsheet presented on behalf of the board of review, the Property Tax Appeal Board finds this discrepancy is not critical to the determination of the correct assessment.

<sup>2</sup> The appellant also reported the dwelling has no fireplaces.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the subject's subdivision. The comparables consist of two-story masonry dwellings that were built between 2003 and 2013. The homes range in size from 4,242 to 6,876 square feet of living area. Each comparable has a basement which is unfinished, central air conditioning and a three-car or a four-car garage. The comparables have improvement assessments ranging from \$231,440 to \$379,650 or from \$33.66 to \$67.77 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$406,900 or \$60.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$592,190. The subject property has an improvement assessment of \$503,090 or \$75.22 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted a spreadsheet with limited information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story masonry dwellings that were built between 2005 and 2012. The homes range in size from 5,828 to 7,116 square feet of living area and have basements and four-car garages. The comparables have improvement assessments ranging from \$465,620 to \$566,600 or from \$73.86 to \$92.02 per square feet of living area.

Based on this evidence, 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.

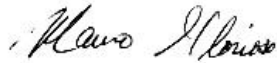
The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparables #2 and #5 as these dwellings differ substantially in living area square footage from the subject and/or are substantially newer than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with board of review comparables #1, #3, #4 and #6. These comparables have varying degrees of similarity to the subject in dwelling size and range in size from 5,602 to 7,116 square feet of living area. The comparables had improvement assessments that ranged from \$231,440 to \$539,300 or from \$33.66 to \$92.02 per square foot of living area. The Board further finds that of

these seven most similar comparables, eliminating the highest and the lowest per-square-foot improvement assessments results in a narrowed range for five comparables of \$57.44 to \$80.47 per square foot of living area. The subject's improvement assessment of \$503,030 or \$75.22 per square foot of living area falls within the range established by the best comparables in this record and fits well within the range of the best five comparables when the low-end and high-end outliers are removed from the analysis.

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



Member



Acting Member

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

CERTIFICATION

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: September 23, 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.