



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

APPELLANT: Himanshu Patel  
DOCKET NO.: 15-05473.001-R-1  
PARCEL NO.: 08-28-107-006

The parties of record before the Property Tax Appeal Board are Himanshu Patel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$76,240  
**IMPR.:** \$237,870  
**TOTAL:** \$314,110

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 2015 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 with one-story dwelling of brick construction with 4,989 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement with 2,550 square feet of finished area, central air conditioning, two fireplaces and an attached 674 square foot garage. The property has a 21,864 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within 0.18 of a mile from the subject property. The comparables are improved with two-story or two-story with one-story dwellings of brick construction. The dwellings were constructed from 1990 to 1995. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 4,564 to 5,122 square feet of

living area and their improvement assessments range from \$194,260 to \$221,910 or from \$42.56 to \$44.27 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$216,439 or \$43.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$314,110. The subject property has an improvement assessment of \$237,870 or \$47.68 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on three equity comparables located within 0.09 of a mile from the subject. The comparables are improved with two-story or two-story with one-story dwellings of brick construction. The dwellings were constructed from 1991 to 1998. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 4,437 to 5,299 square feet of living area and have improvement assessments ranging from \$223,210 to \$269,800 or from \$48.62 to \$50.95 per square foot 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 presented assessment data on a total of six suggested comparables for the Board's consideration. All of the comparables were similar to the subject in location, exterior construction, age and living area. However, the Board finds the appellant's comparables did not have basement finished area like the subject. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables had finished basement area like the subject and were also similar to the subject in location, exterior construction, age and living area. These comparables had improvement assessments ranging from \$48.62 to \$50.95 per square foot of living area. The subject's improvement assessment of \$47.68 per square foot of living area falls below the range of improvement assessments established by the best comparables in this record. 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



Acting Member



Member



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: August 18, 2017



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.