



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

APPELLANT: Subodh Desai
DOCKET NO.: 15-06227.001-R-1
PARCEL NO.: 06-33-207-005

The parties of record before the Property Tax Appeal Board are Subodh Desai, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$129,050
IMPR.: \$253,850
TOTAL: \$382,900

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 part one-story and part two-story dwelling of brick, masonry or stone exterior construction that has 4,609 square feet of living area. The dwelling was built in 1982. Features include a basement and a three-car garage. The subject property is located in York Township, DuPage County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted information for four assessment comparables located in the same neighborhood code as the subject. The comparables are comprised of two-story or part one-story and part-two-story dwellings of frame, brick or stone; frame, aluminum or vinyl; or stucco or dryvit exterior construction. The dwellings were built from 1982 to 1986. Each comparable has a basement and a two or three car-garage. The dwellings range in size from 4,294 to 5,137 square feet of

living area and have improvement assessments ranging from \$168,770 to \$257,090 or from \$32.85 to \$50.51 per square foot of living area.¹ Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$382,900. The subject property has an improvement assessment of \$253,850 or \$55.08 per square foot of living area.

In support of the subject's assessment, the board of review submitted six assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of part one-story and part-two-story dwellings of brick, masonry or stone exterior construction that were built from 1980 to 1989. Each comparable had a basement and a two, three or four-car garage. The dwellings range in size from 3,798 to 4,683 square feet of living area and have improvement assessments ranging from \$219,210 to \$261,690 or from \$53.08 to \$57.72 per square foot of living area.

The board of review, through the township assessor, argued only appellant's comparable #4 has a finished basement like the subject.² Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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 failed to meet this burden of proof.

The record contains ten assessment comparables for the Board's consideration. The Board gave less weight to the comparable #2 submitted by the appellant due to its dissimilar design when compared to the subject. The Board gave less weight to comparable #1 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the remaining eight comparables are most similar when compared to the subject in location, design, age, dwelling size and most features, but seven of the comparables have basements that are considerably smaller than the subject. They have improvement assessments ranging from \$213,360 to \$261,690 or from \$49.23 to \$57.02 per square foot of living area. The subject property has an improvement assessment of \$253,850 or \$55.08 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when

¹ According to the evidence submitted by the board of review, the appellant used incorrect improvement assessments for comparables #1 and #3 and an incorrect dwelling size from comparable #3.

² The Board finds neither parties' grid analysis disclosed features such as finished basements, fireplaces or central air conditioning.

compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Subodh Desai, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187