



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

APPELLANT: Subodh Desai  
DOCKET NO.: 16-05273.001-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:** \$138,520  
**IMPR.:** \$272,480  
**TOTAL:** \$411,000

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 2016 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 brick exterior construction with 4,609 square feet of living area. The dwelling was constructed in 1982. Features of the home include a finished basement, central air conditioning, four fireplaces and a three-car garage. The property has a 25,992-square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted three assessment comparables located within the same neighborhood code as the subject property. The comparables are improved with one, two-story dwelling and two, part one-story and part two-story dwellings of frame exterior construction that

were constructed from 1982 to 1986. The comparables<sup>1</sup> have unfinished basements, central air conditioning, two or three fireplaces and two-car or three-car garages. The dwellings range in size from 4,294 to 5,137 square feet of living area and have improvement assessments ranging from \$151,930 to \$229,020 or from \$29.58 to \$53.33<sup>2</sup> per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$382,388.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$411,000. The subject property has an improvement assessment of \$272,480 or \$59.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted eight assessment comparables located within the same neighborhood code as the subject property. The comparables are improved with three, two-story dwellings and five, part one-story and part-two story dwellings of frame, brick or stone exterior construction that were constructed from 1981 to 1989. Six of the comparables have full or partial finished basements. All of the comparables have central air conditioning, two to four fireplaces and three to five-car garages. The dwellings range in size from 3,880 to 5,052 square feet of living area and have improvement assessments ranging from \$109,390 to \$290,970 or from \$28.19 to \$62.60 per square foot of living area. The board of review submission included property record cards for the subject, its eight comparables and the appellant's three comparables. 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 information on a total of eleven assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and the board of review's comparables #7 and #8 due to their inferior unfinished basements. The Board also gave little weight to the board of review's comparables #4 and #5 due to their smaller dwelling size or difference in dwelling design when compared to the subject property. The Board finds the remaining four board of review's comparables are more similar when compared to the subject in location, age, dwelling size, design and other features. These comparables had improvement assessments that ranged from \$55.07 to \$62.60 per square foot of living area. The subject's

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<sup>1</sup> The Board requested the appellant to complete the grid analysis in Section V of the appeal petition. The appellant did include the address, dwelling size, and limited basement information of the comparables but failed to include features such as finished basement, central air conditioning, fireplace, and garages which was supplied by the board of review.

<sup>2</sup> The appellant used incorrect assessment amounts for the comparables. The correct assessment amounts can be found on the board of review's grid analysis and the attached property record cards.

improvement assessment of \$59.12 per square foot of living area falls within the range 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: October 16, 2018



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

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