



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

APPELLANT: Jayarama Shetty  
DOCKET NO.: 16-06343.001-R-1  
PARCEL NO.: 06-34-106-005

The parties of record before the Property Tax Appeal Board are Jayarama Shetty, 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:** \$138,350  
**IMPR.:** \$252,020  
**TOTAL:** \$390,370

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 consists of a two-story dwelling of frame, brick or stone exterior construction that has 4,584 square feet of living area. The dwelling was constructed in 1985. The home features a finished basement, two fireplaces, central air conditioning and an 851 square foot attached garage. The subject property is located in York Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this claim, the appellant submitted a grid analysis of three comparables located within the same neighborhood code as the subject. The comparables consist of two-story dwellings of brick and stone or stucco exterior construction that were built in 1988 or 1999. The dwellings range in size from 3,817 to 5,217 square feet of living and have basements that range in size from 1,605 to 2,699 square feet. Appellant's counsel failed to disclose whether the comparables

have finished or unfinished basements, central air conditioning, fireplaces or garages. The comparables have improvement assessments ranging from \$178,720 to \$265,510 or from \$46.82 or \$52.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$390,370. The subject property has an improvement assessment of \$252,020 or \$54.98 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and a grid analysis of four assessment comparables located within the same neighborhood code as the subject. They consist of two-story dwellings of frame, brick or stone exterior construction that were built from 1985 to 2000. Three comparables have unfinished basements and one comparable has a finished basement. The comparables have central air conditioning, 2 to 5 fireplaces and attached garages that range in size from 558 to 864 square feet of building area. The dwellings range in size from 4,202 to 5,138 square feet of living area and have improvement assessments ranging from \$228,430 to \$283,240 or from \$51.94 to \$55.36 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 argued assessment inequity as the basis to 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 seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their smaller or larger dwelling sizes when compared to the subject. In addition, appellant's attorney failed to disclose whether the comparables have finished or unfinished basements, central air conditioning, fireplaces or garages for comparison to the subject, which further detracts from the weight of the evidence. The Board also gave less weight to comparable #4 submitted by the board of review due to its newer age and larger dwelling size when compared to the subject. The Board finds the remaining three comparables submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and most features, but have inferior unfinished basements when compared to the subject. They have improvement assessments ranging from \$228,430 to \$272,500 or from \$51.94 to \$55.36 per square foot of living area. The subject property has an improvement assessment of \$252,020 or \$54.98 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record. After considering adjustments to these comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is well 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(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.

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Chairman



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Member

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Member



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Member

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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: February 18, 2020



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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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