



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

APPELLANT: Ram & Madhu Ramani
DOCKET NO.: 16-06346.001-R-1
PARCEL NO.: 09-10-217-024

The parties of record before the Property Tax Appeal Board are Ram & Madhu Ramani, the appellants, 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: \$59,690
IMPR.: \$354,290
TOTAL: \$413,980

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part two-story and part one-story dwelling of masonry exterior construction with 3,775 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 493 square foot garage. The property has a 9,000 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted limited information in a grid analysis on three equity comparables; the board of review reiterated at the appellants' comparables with complete characteristics data that has been considered by the Property Tax Appeal Board.

The comparables consist of part two-story and part one-story dwellings of masonry exterior construction. The homes were built between 2002 and 2007 and range in size from 3,624 to 3,846 square feet of living area. Each comparable has a full basement, two of which have finished areas. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 725 square feet of building area. The comparables have improvement assessments ranging from \$217,860 to \$330,480 or from \$60.12 to \$85.93 per square foot of living area.

Based on this evidence, the appellants requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$413,980. The subject property has an improvement assessment of \$354,290 or \$93.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables consist of part two-story and part one-story dwellings of masonry exterior construction. The homes were built between 2003 and 2005 with one having been renovated in 2009. The dwellings range in size from 3,720 to 3,912 square feet of living area. Each comparable has a full basement, two of which have finished areas. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 529 to 874 square feet of building area. The comparables have improvement assessments ranging from \$355,820 to \$373,670 or from \$95.52 to \$97.73 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparables with varying degrees of similarity to the subject property to support their respective positions before the Property Tax Appeal Board. These six comparables had improvement assessments that ranged from \$217,860 to \$373,670 or from \$60.12 to \$97.73 per square foot of living area. The subject's improvement assessment of \$354,290 or \$93.85 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants 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: February 18, 2020



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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