



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

APPELLANT: Mazhar Golewale  
DOCKET NO.: 16-06520.001-R-1  
PARCEL NO.: 05-29-204-028

The parties of record before the Property Tax Appeal Board are Mazhar Golewale, the appellant, by attorney Alexander Echevarria, of the Law Offices of Alexander A. Echevarria in Oak Park; 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:** \$36,950  
**IMPR.:** \$158,450  
**TOTAL:** \$195,400

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 and masonry exterior construction with 2,720 square feet of living area. The dwelling was constructed in 1994. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 805 square feet of building area. The property has a 13,349 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three equity comparables located on the same street and within .05 of a mile of the subject. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,653 to 3,155 square feet of living area. The dwellings were constructed in 1994 or 1995. The comparables have a basement, one of which has finished area.

Each comparable has central air conditioning, a fireplace and a two-car garage ranging in size from 640 to 714 square feet of building area. The comparables have improvement assessments ranging from \$144,350 to \$180,190 or from \$54.41 to \$57.11 per square foot of living area. 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 total assessment for the subject of \$195,400. The subject property has an improvement assessment of \$158,450 or \$58.25 per square foot of living area.

In response to the appeal, the board of review submitted a memo and a spreadsheet from the township assessor. The assessor critiqued the appellant's comparables noting differences in garage size or dwelling size when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted five equity comparables located from .10 to .21 of a mile from the subject property and consist of two-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,668 to 2,979 square feet of living area. The dwellings were constructed in 1995 or 1996. Each comparable has a basement, with two having finished area; central air conditioning; one fireplace; and a two-car or a three-car garage ranging in size from 529 to 890 square feet of building area. The comparables have improvement assessments ranging from \$152,620 to \$213,460 or from \$57.20 to \$74.12 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 appellant 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 no reduction in the subject's assessment is warranted.

The Board finds the parties submitted seven assessment equity comparables for consideration. The Board gave less weight to the appellant's comparables #2 and #3 for their larger dwelling sizes and/or basement finished area when compared to the subject. The Board also gave less weight to the board of review comparables #1 and #5 based on their basement finished area when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review comparables #2, #3 and #4 which are more similar in location, dwelling size, design, age and features when compared to the subject. These comparables have improvement assessments ranging from \$144,350 to \$191,800 or from \$54.41 to \$64.43 per square foot of living area. The subject has an improvement assessment of \$158,450 or \$58.25 per square foot of living area, which falls within the range established by the best comparables in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

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 no reduction in the subject's assessment is 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

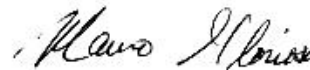
DISSENTING: \_\_\_\_\_

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:

April 21, 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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