



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

APPELLANT: Peter Sheehan  
DOCKET NO.: 16-06578.001-R-1  
PARCEL NO.: 06-01-116-010

The parties of record before the Property Tax Appeal Board are Peter Sheehan, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell 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:** \$66,120  
**IMPR.:** \$214,650  
**TOTAL:** \$280,770

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 exterior construction with 3,435 square feet of living area. The dwelling was constructed in 2010. Features of the home include a basement, central air conditioning, a fireplace and a two-car garage. The property is located in York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same neighborhood code as assigned by the assessor. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,211 to 3,577 square feet of living area. The dwellings were built from 2000 to 2003 and have basements. The comparables each have central air conditioning and two-car or a three-

car garage. Four comparables each have a fireplace.<sup>1</sup> The comparables have improvement assessments ranging from \$167,710 to \$185,460 or \$50.81 to \$52.58 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 \$280,770. The subject property has an improvement assessment of \$214,650 or \$62.49 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor arguing that the appellant's comparables are older dwellings that are not as comparable to the subject as the assessor's comparables that are more similar in age.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same neighborhood code as the subject as assigned by the assessor. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 3,335 to 3,771 square feet of living area. The dwellings were constructed from 2012 to 2014. Each comparable has a basement, central air conditioning, one fireplace and a two-car garage. The comparables have improvement assessments ranging from \$209,310 to \$242,560 or from \$62.76 to \$65.74 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 ten assessment equity comparables for consideration. The Board gave less weight to the appellant's comparables based on their older ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are more similar in location, age, dwelling size, design and features when compared to the subject. These comparables have improvement assessments ranging from \$209,310 to \$242,560 or from \$62.76 to \$65.74 per square foot of living area. The subject has an improvement assessment of \$214,650 or \$62.49 per square foot of living area, which falls within the overall price range and just below the per square foot range established by the best

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<sup>1</sup> The appellant's grid analysis was devoid of some descriptive data, which was drawn from the evidence provided by the board of review.

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 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: 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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