



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

APPELLANT: Subhash Tangri
DOCKET NO.: 17-05640.001-R-1
PARCEL NO.: 05-28-213-048

The parties of record before the Property Tax Appeal Board are Subhash Tangri, 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: \$68,500
IMPR.: \$137,200
TOTAL: \$205,700

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 2017 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 3,524 square feet of living area.¹ The dwelling was constructed in 1989. Features of the home include a partial basement, central air conditioning, a fireplace and a 650 square foot garage. The property has a 13,585 square foot site and is located in Wheaton, Milton 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 three equity comparables located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story dwellings of frame and masonry exterior construction that were

¹ Descriptive details of the subject and the appellant's comparables have been drawn, in part, from the board of review evidence.

built in 1991 or 1993. The homes range in size from 2,878 to 3,581 square feet of living area. Features of each comparable include a basement, central air conditioning, a fireplace and a garage ranging in size from 528 to 666 square feet of building area. The comparables have improvement assessments ranging from \$121,310 to \$132,500 or from \$35.22 to \$37.25 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$128,590 or \$36.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,700. The subject property has an improvement assessment of \$137,200 or \$38.93 per square foot of living area.

In a memorandum, the board of review noted differences between the subject dwelling and each of the appellant's comparables in number of bathrooms, dwelling size and/or garage size.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story dwellings of frame and masonry exterior construction that were built from 1988 to 1993. The homes range in size from 3,494 to 3,648 square feet of living area. Features include basements, central air conditioning, one or two fireplaces and garages ranging in size from 462 to 506 square feet of building area. The comparables have improvement assessments ranging from \$136,590 to \$150,190 or from \$39.09 to \$41.17 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 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #2 due to its smaller dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables which have varying degrees of similarity to the subject. These comparables had improvement assessments that ranged from \$130,450 to \$150,190 or from \$37.25 to \$41.17 per square foot of living area. The subject's improvement assessment of \$137,200 or \$38.93 per square foot of living area 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 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: July 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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APPELLANT

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