



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

APPELLANT: Narain Sawlani
DOCKET NO.: 17-05675.001-R-1
PARCEL NO.: 06-35-206-007

The parties of record before the Property Tax Appeal Board are Narain Sawlani, 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: \$404,880
IMPR.: \$559,000
TOTAL: \$963,880

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 9,317 square feet of living area. The dwelling was constructed in 1980 and was remodeled in 2007. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 6,600 square foot tennis court, an indoor inground swimming pool with 1,024 square feet and a 1,484 square foot six-car garage. The property has an 85,647 square foot site and is located in Oak Brook, 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 three equity comparables that share the same neighborhood code as the subject as defined by the township assessor. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 7,014 to 7,236 square feet of living area. The dwellings were

constructed in 1987 or 1994. The comparables have basements with finished area, central air conditioning, two or three fireplaces and a three-car or a four-car garage ranging in size from 1,016 to 1,269 square feet of building area. The comparables have improvement assessments ranging from \$265,300 to \$366,200 or from \$37.53 to \$50.61 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 \$963,880. The subject property has an improvement assessment of \$559,000 or \$60.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that share the same neighborhood code as the subject as defined by the township assessor. The comparables consist of two-story dwellings of masonry exterior construction ranging in size from 7,803 to 11,222 square feet of living area. The dwellings were constructed from 1978 to 1990. Each comparable features a basement, three of which have finished area, central air conditioning, two to five fireplaces and a three-car to a six-car garage ranging in size from 980 to 1,502 square feet of building area. Comparable #2 has a 1,674 square foot pool house that features an 800 square foot inground swimming pool. Comparables #3 and #4 have outdoor inground swimming pools with 860 and 800 square feet, respectively. The comparables have improvement assessments ranging from \$593,930 to \$832,150 or from \$64.95 to \$85.45 per square foot of living area.

The board of review through the deputy assessor submitted a location map and property records for the subject and both parties' comparables. The assessor noted that the subject had a \$550,000 permit issued in 2007 for interior remodeling. In addition, the assessor argued appellant's comparables are from 2,081 to 2,303 square feet of living area smaller than the subject's 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 parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their smaller dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparable #4 due to its larger dwelling size and significantly larger basement size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. These three comparables are more similar to the subject in dwelling size and features. The comparables had improvement assessments ranging from \$593,930 to \$680,230 or from \$64.95 to \$85.45 per square foot of living area. The subject has an improvement assessment of \$559,000 or \$60.00 per square foot of living area, which falls below 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: 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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