



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

APPELLANT: Sandeep Khosla  
DOCKET NO.: 18-04937.001-R-1  
PARCEL NO.: 10-02-410-012

The parties of record before the Property Tax Appeal Board are Sandeep Khosla, the appellant, by attorney Jessica Hill-Magiera, in Lake Zurich; 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:** \$155,590  
**IMPR.:** \$326,510  
**TOTAL:** \$482,100

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 2018 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 6,129 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement that is 75% finished, central air conditioning, two fireplaces and a garage with 938 square feet of building area.<sup>1</sup> The property has a 50,562 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .31 to .78 of a mile from the subject property. Three comparables are located in the same neighborhood as the subject. The comparables have lot sizes ranging from 27,314 to 33,789 square feet of land area and are improved with two-story dwellings of frame or brick exterior construction ranging in size from

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<sup>1</sup> Descriptive data for the subject and the appellant's comparables was derived from the appellant's and the board of review's submissions.

4,924 to 5,486 square feet of living area. The dwellings were built from 1993 to 2000. The comparables have basements, two are 75% finished, central air conditioning, one or two fireplaces and garages ranging in size from 789 to 1,026 square feet of building area. Comparable #4 has a 1,650 square foot pool enclosure that contains an 850 square foot inground swimming pool. The properties sold from June 2017 to July 2018 for prices ranging from \$870,000 to \$1,175,000 or from \$158.59 to \$221.03 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$482,100. The subject's assessment reflects a market value of \$1,448,618 or \$236.35 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted notes critiquing the appellant's comparables noting differences in dwelling size, lot size, location and features when compared to the subject. Copies of property record cards, grid analyses and a spreadsheet of the appellant's comparables were provided by the township assessor.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that were located within .33 of a mile from the subject and in the same neighborhood as the subject. The evidence was prepared by the Downers Grove Township Assessor. These properties have sites that range in size from 28,736 to 32,807 square feet of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 4,902 to 5,951 square feet of living area. The dwellings were built from 1997 to 2005. The comparables have basements that are 75% or 100% finished, central air conditioning, one to four fireplaces and garages ranging in size from 910 to 1,064 square feet of building area. The sales occurred from October 2015 to January 2018 for prices ranging from \$1,350,000 to \$1,775,000 or from \$243.66 to \$320.63 per square foot of living area. A map depicting the locations of both parties' comparables in relation to the subject was submitted. Based on this evidence, the board of review requested no change to the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review. Counsel argued that the board of review comparables sales #3 and #4 occurred in 2015 or 2016 which is too remote in time to establish market value as of January 1, 2018. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables along with board of review comparables #1 and #2 were the best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gave less to appellant's comparable sales #2, #3 and #4 which have unfinished basements or an inground swimming pool enclosure unlike the subject. Furthermore, comparable #3 is located outside the subject's neighborhood. Less weight was given to board of review comparables #3 and #4 due to their sales occurring in 2015 and 2016 which are less proximate in time to the January 1, 2018 assessment date and thus, less likely to be reflective of market value.

The Board finds the best evidence of market value to be the appellant's comparables #1 along with board of review comparables #1 and #2 which are most similar to the subject in location, age and most features, however, all have smaller dwelling sizes and significantly smaller lot sizes than the subject, suggesting upward adjustments to make them more equivalent to the subject. The properties sold from June 2017 to January 2018 for prices ranging from \$870,000 to \$1,775,000 or from \$158.59 to \$320.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,448,618 or \$236.35 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: January 19, 2021



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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