



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

APPELLANT: Heera Sony  
DOCKET NO.: 18-05072.001-R-1  
PARCEL NO.: 06-19-208-016

The parties of record before the Property Tax Appeal Board are Heera Sony, 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:** \$20,460  
**IMPR.:** \$85,350  
**TOTAL:** \$105,810

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 split-level dwelling of frame exterior construction with 2,135 square feet of living area. The dwelling was constructed in 1969. Features of the home include an unfinished basement, central air conditioning and a two-car attached garage with 410 square feet of building area. The property has a 7,500 square foot site and is located in Lombard, 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 assessment neighborhood as the subject. The comparables are described as split-level dwellings of frame exterior construction that were constructed in 1966 or 1970 and range in size from 1,984 to 2,263 square feet of living area. One comparable has a basement; four comparables have central air conditioning; two comparables each have a

fireplace; and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$58,910 to \$69,000 or from \$29.06 to \$32.49 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$63,623.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,810. The subject property has an improvement assessment of \$85,350 or \$39.98 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood as the subject. The comparables consist of split-level dwellings of frame exterior construction ranging in size from 2,062 to 2,187 square feet of living area. The dwellings were constructed from 1967 to 1969. The comparables have basements, with three having finished area, central air conditioning and two-car attached garages ranging in size from 410 to 494 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$81,760 to \$90,460 or from \$39.65 to \$42.89 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 a reduction in the subject's assessment is not warranted.

The parties submitted ten equity comparables for the Board's consideration similar in location to the subject. The Board gave less weight to the appellant's comparables due to having a smaller dwelling size or lack of a basement foundation when compared to the subject and the comparables provided by the board of review.

The Board finds the best evidence of assessment equity to be board of review comparables as they are most similar to the subject in dwelling size, design, age and features except that three have finished basement area. The comparables have improvement assessments ranging from \$81,760 to \$90,460 or from \$39.65 to \$42.89 per square foot of living area. The subject has an improvement assessment of \$85,350 or \$39.98 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences including finished basement area 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 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: 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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