



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

APPELLANT: Nestor Galimba  
DOCKET NO.: 18-05073.001-R-1  
PARCEL NO.: 09-04-107-030

The parties of record before the Property Tax Appeal Board are Nestor Galimba, 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:** \$51,480  
**IMPR.:** \$92,320  
**TOTAL:** \$143,800

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 one-story dwelling of frame exterior construction with 2,047 square feet of living area. The dwelling was constructed in 1972 with an addition in 1998. Features of the home include a basement that is 75% finished,<sup>1</sup> central air conditioning and an attached garage with 456 square feet of building area. The property is located in Downers Grove, Downers Grove 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 two-story dwellings of frame exterior construction that were constructed from

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<sup>1</sup> The parties differ whether the subject has a finished basement. The Board finds the best evidence was the property record card submitted by the board of review which depicted a basement that is 75% finished

1969 to 1972. The comparables range in size from 2,200 to 2,392 square feet of living area. Each comparable is reported to have an unfinished basement and a garage ranging in size from 418 to 484 square feet of building area. The appellant did not disclose whether the dwellings have central air conditioning and fireplaces. The comparables have improvement assessments ranging from \$71,470 to \$87,560 or from \$29.97 to \$36.61 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$72,132.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,800. The subject property has an improvement assessment of \$92,320 or \$45.10 per square foot of living area.

In response to the appeal, the board of review submitted data on the appellant's comparables gathered by the assessor. Assessor argued none of the appellant's comparables are one-story dwellings like the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood as the subject. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,788 to 1,896 square feet of living area. The dwellings were constructed in 1969 or 1970. The comparables have basements that are 25% finished, central air conditioning, one or two fireplaces and an attached garage with either 462 or 500 square feet of building area. The comparables have improvement assessments ranging from \$80,730 to \$87,400 or from \$45.15 to \$46.40 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 nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as they were dissimilar two-story dwellings in contrast to the subject's one-story dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables as they are one-story dwellings similar to the subject in location, dwelling size, age and features. The comparables have improvement assessments from \$80,730 to \$87,400 or from \$45.15 to \$46.40 per square foot of living area, respectively. The subject's improvement assessment of \$92,320 or \$45.10 per square foot of living area, falls slightly below the range on a square foot basis established by the best comparables in the record but slightly above on an overall basis

which is justified when considering the subject's larger dwelling size and larger basement that has more finished area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well 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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