



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

APPELLANT: Rajesh & Prem Garg
DOCKET NO.: 18-05080.001-R-1
PARCEL NO.: 07-33-405-010

The parties of record before the Property Tax Appeal Board are Rajesh & Prem Garg, the appellants, 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: \$68,360
IMPR.: \$198,090
TOTAL: \$266,450

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and brick exterior construction with 5,017 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a three-car garage with 631 square feet of building area.¹ The property has a 20,318 square foot site and is located in Naperville Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located within same neighborhood and .8 of a mile from the subject. The comparables are described as two-story dwellings of frame and brick exterior construction that

¹ The parties differ whether the subject has central air conditioning and fireplaces. This discrepancy will not affect the Board's decision.

were constructed from 1987 to 1992 and range in size from 4,586 to 5,068 square feet of living area.² Each comparable has a basement, four have finished area; central air conditioning; one or two fireplaces; and a three-car or a four-car garage ranging in size from 676 to 837 square feet of building area. The comparables have improvement assessments ranging from \$132,660 to \$155,510 or from \$26.18 to \$33.47 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$155,286.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,450. The subject property has an improvement assessment of \$198,090 or \$39.48 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located within the same assessment neighborhood as the subject that was prepared by the township assessor. The comparables consist of two-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 4,720 to 5,345 square feet of living area. The dwellings were constructed from 1989 to 1995. The comparables have basements, with four having finished area. Other features include one to three fireplaces and three-car or four-car garages ranging in size from 693 to 976 square feet of building area. The comparables have improvement assessments ranging from \$191,860 to \$256,180 or from \$39.80 to \$47.93 per square foot of living area. A map was submitted depicting the locations of both parties' comparables in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted twelve equity comparables for the Board's consideration that are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments ranging from \$26.18 to \$47.93 per square foot of living area. Board of review comparables #6 and #7 are most proximate to the subject, located on the same street and bracket the subject's dwelling size. They have improvement assessments of \$39.97 and \$39.80 per square foot of living area, respectively. The subject has an improvement assessment of \$198,090 or \$39.48 per square foot of living area, which falls within the range established by the comparables in the record and well supported by the two comparables most proximate to the subject. After considering adjustments to the comparables for differences when

² The descriptive information for the appellant's comparables was derived from the appellant's and board of review's submissions.

compared to the subject, the Board finds the subject's improvement assessment is equitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record the Board finds the appellants 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

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