



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

APPELLANT: David Klima  
DOCKET NO.: 18-05082.001-R-1  
PARCEL NO.: 09-29-405-004

The parties of record before the Property Tax Appeal Board are David Klima, 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:** \$40,960  
**IMPR.:** \$92,850  
**TOTAL:** \$133,810

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 one-story dwelling of brick exterior construction with 1,642 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, an 1,122 square foot brick patio, a 182 square foot enclosed porch, an inground swimming pool and a garage with 469 square feet of building area.<sup>1</sup> The property has a 10,440 square foot site and is located in Darien, 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

---

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

are described as one-story dwellings of brick exterior construction that were constructed in 1986 and range in size from 1,642 to 1,957 square feet of living area. Each comparable has a basement, two of which are partially finished, central air conditioning, one fireplace and a garage ranging in size from 420 to 469 square feet of building area. The comparables have improvement assessments ranging from \$77,380 to \$92,440 or from \$44.43 to \$47.26 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$76,524.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,810. The subject property has an improvement assessment of \$92,850 or \$56.55 per square foot of living area.

In response to the appellant's appeal, the board of review argued the appellant's comparables have no finished basement area and/or less amenities when compared to the subject. Furthermore, none of the parties' comparables feature an inground swimming pool like the subject.

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 that was prepared by the township assessor. The comparables consist of one-story dwellings of brick or brick and frame exterior construction ranging in size from 1,430 to 1,642 square feet of living area. The dwellings were constructed in 1985 or 1986. Each comparable has a basement that is partially finished, central air conditioning and a garage ranging in size from 469 to 550 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$74,720 to \$84,320 or from \$50.04 to \$52.77 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. The Board gave less weight to the appellant's comparables along with board of review comparable #5 due to their dissimilar dwelling sizes, lack of finished basement area and/or smaller basement when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 through #4. These comparables are similar to the subject in location, dwelling size, design and age. However, these comparables have less features such as an inground swimming pool,

enclosed porch and/or large patio area than the subject. The comparables have improvement assessments ranging from \$80,270 to \$84,320 or from \$50.04 to \$52.77 per square foot of living area. The subject has an improvement assessment of \$92,850 or \$56.55 per square foot of living area, which falls above the range established by the best comparables in the record but justified due to the subject's superior features. After considering adjustments to the comparables for differences including features when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

David Klima, by attorney:  
Sreeram Natarajan  
Natarajan Worstell LLC  
33 North LaSalle Street  
Suite 1930  
Chicago, IL 60602

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187