



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

APPELLANT: Amit & Bhakti Choksi  
DOCKET NO.: 19-08289.001-R-1  
PARCEL NO.: 08-23-110-040

The parties of record before the Property Tax Appeal Board are Amit & Bhakti Choksi, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:** \$59,200  
**IMPR.:** \$136,770  
**TOTAL:** \$195,970

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 2019 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 part one-story and part two-story dwelling<sup>1</sup> of frame exterior construction with 3,824 square feet of living area. The dwelling was constructed in 2007 and is 12 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 600 square foot garage. The property has an approximately 9,524 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.07 of a mile from the subject property. The comparables have sites that range in size from 8,860 to 10,495 square feet of land area and are improved with part one-story and part two-story dwellings of frame

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<sup>1</sup> Some property characteristics of the subject and the appellants' comparables were corrected or amended with information submitted by the board of review.

exterior construction that range in size from 3,829 to 4,149 square feet of living area. The dwellings were built in either 2008 or 2010. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 600 to 696 square feet of building area. The properties sold from June 2017 to November 2018 for prices ranging from \$490,000 to \$575,000 or from \$127.97 to \$138.59 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$171,638 which reflects a market value of \$514,965 or \$134.67 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,970. The subject's assessment reflects a market value of \$594,028 or \$155.34 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.21 of a mile from the subject property. The comparables have sites that range in size from 9,333 to 19,990 square feet of land area and are improved with part one-story and part two-story dwellings of frame exterior construction that range in size from 3,413 to 4,260 square feet of living area. The homes were built from 2009 to 2015. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 675 to 842 square feet of building area. The properties sold from April 2016 to May 2019 for prices ranging from \$559,900 to \$725,000 or from \$146.71 to \$183.27 per square foot of living area, land included. The board of review included a comment on its grid analysis page contending that the subject property is in an area of custom homes. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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

The parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #1 along with board of review comparables #1 and #2 which sold in 2016 or 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which sold more proximate to the assessment date at issue and are generally similar to the subject in location, age, design, dwelling size and other features. These comparables sold from October 2018 to May 2019 for prices ranging from \$490,000 to \$725,000 or from \$127.97 to \$183.27 per square foot of living area, including land. The subject's assessment reflects a market value of

\$594,028 or \$155.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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