



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

APPELLANT: Madhu Pallath  
DOCKET NO.: 19-08295.001-R-1  
PARCEL NO.: 10-05-206-019

The parties of record before the Property Tax Appeal Board are Madhu Pallath, the appellant, 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:** \$77,990  
**IMPR.:** \$140,280  
**TOTAL:** \$218,270

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 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 two-story dwelling of brick exterior construction with 3,484 square feet of living area. The home was built in 2001 and is 18 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 780 square foot garage.<sup>1</sup> The subject property has a 19,217 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located 0.05 or 0.10 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-

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<sup>1</sup> Additional details of the subject property not reported by the appellant are found in the subject's property record card presented by the board of review, which the Board finds to be the best evidence of the subject's features.

story homes of brick exterior construction ranging in size from 3,541 to 3,649 square feet of living area. The dwellings are from 16 to 21 years old. Each of the homes has a basement, a fireplace, and a garage ranging in size from 649 to 783 square feet of building area.<sup>2</sup> Two of the homes each have central air conditioning. The comparables have improvement assessments ranging from \$117,260 to \$132,280 or from \$32.81 to \$36.84 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$122,985 or \$35.29 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,270. The subject property has an improvement assessment of \$140,280 or \$40.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's three equity comparables and the board of review's four equity comparables, a map depicting the locations of the comparables in relation to the subject, and property record cards for the comparables.

The board of review's equity comparables are located from 0.02 to 0.19 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of brick exterior construction ranging in size from 3,263 to 3,706 square feet of living area. The dwellings were built from 1991 to 2002. Each of the homes has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 484 to 1,052 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$124,460 to \$150,220 or from \$38.14 to \$41.75 per square foot of living area. Based upon 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 record contains a total of seven comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3 which each have an inground swimming pool which the subject does not feature.

The Board finds the best evidence of improvement assessment equity to be the appellant's

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<sup>2</sup> The parties disagree regarding the garage sizes of the appellant's comparables. The Board finds the best evidence of such comparables' garage sizes is found in their property record cards presented by the board of review.

comparables and the board of review's comparables #1 and #4, which are similar to the subject in dwelling size, age, location, and some features. These comparables have improvement assessments ranging from \$117,260 to \$150,220 or from \$32.81 to \$40.53 per square foot of living area. The subject property's improvement assessment of \$140,280 or \$40.26 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property's improvement was inequitably assessed and a reduction in the subject property's improvement 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: March 15, 2022



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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