



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

APPELLANT: Vijay & Madhu Desai  
DOCKET NO.: 20-05442.001-R-1  
PARCEL NO.: 05-06-11-108-048-0000

The parties of record before the Property Tax Appeal Board are Vijay & Madhu Desai, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$32,526  
**IMPR.:** \$236,387  
**TOTAL:** \$268,913

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 2-story and part 1-story dwelling of masonry exterior construction with 6,200 square feet of living area.<sup>1</sup> The dwelling was constructed in 2009. Features of the home include a full walk-out basement with 2,951 square feet that is fully finished, central air conditioning, 5.1 bathrooms, three fireplaces and a 1,304 square foot garage. The property has an approximately 22,143 square foot site on the water and is located in Joliet, Troy Township, Will 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 four equity comparables located in the same neighborhood as the subject. The comparables are improved

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<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review.

with 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,271 to 7,032 square feet of living area. The dwellings were built from 2005 to 2008. The comparables each have a full or partial basement ranging in size from 1,999 to 4,036 square feet. The appellants did not provide the size of basement finished area, if any, for the comparables. Each comparable has central air conditioning, 3 or 3.1 bathrooms and a garage ranging in size from 575 to 1,297 square feet of building area. The appellants reported that each comparable has at least one fireplace. The comparables have improvement assessments ranging from \$138,288 to \$219,290 or from \$31.18 to \$33.69 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$201,004 or \$32.42 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 \$268,913. The subject property has an improvement assessment of \$236,387 or \$38.13 per square foot of living area.

In response to the appeal, the board of review submitted a letter from the Troy Township Assessor. The assessor asserted the subject is located in the prestigious neighborhood of Wooded Creek and located on the gated side of the neighborhood. The assessor submitted a document titled "Woodedcreek Covenants and Restrictions Overview" that has handwritten notations indicating Rookery Lane lots 1 through 43 are located in the gated area, while Reserve Lane lots 44 through 107 are not located in the gated area. The assessor contends the appellants incorrectly reported the parcel number for comparable #4 and that the correct parcel number is 05-06-11-101-069-0000. The assessor argued that the appellant's comparable #3 is not located in the gated side of the neighborhood, as is the subject. The assessor stated that as this is a custom-built neighborhood of very high-end homes, amenities differ greatly. The assessor indicated the homes in the neighborhood range in size from 4,171 to 7,300 square feet of living area and asserted the assessor chose comparables that have the larger dwelling sizes of the comparables in the neighborhood.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted five equity comparables located in the same neighborhood as the subject, one of which is on a lake. The board of review's comparable #1 is the same property as the appellants' comparable #2.<sup>2</sup> The comparables are improved with part 1.5-story and part 1-story or part 2-story and part 1-story dwellings of masonry, stucco, frame and masonry or brick and frame exterior construction ranging in size from 4,783 to 7,032 square feet of living area. The dwellings were built from 2002 to 2016. The comparables each have a full basement ranging in size from 1,682 to 3,971 square feet, two of which have 825 or 2,424 square feet of finished area and two comparables have either a look-out or a walk-out design. Each comparable has central air conditioning, 3.2 to 5.2 bathrooms, one to four fireplaces and a garage ranging in size from 575 to 1,948 square feet of building area. Comparable #1 has an elevator. Comparables #3 and #4 each have an outdoor inground swimming pool. Comparable #4 also has an indoor inground swimming pool. The comparables have improvement assessments ranging from \$195,573 to

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<sup>2</sup> The property record card presented by the board of review for board of review comparable #1/appellants' comparable #2 revealed the dwelling has an elevator, two fireplaces and a 2,640 square foot unfinished look-out basement, which was not refuted by the appellants.

\$225,962 or from \$30.18 to \$44.52 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 taxpayers 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 record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to the parties. The Board has given less weight to the appellants' comparables #1 and #3, as well as board of review comparable #4 due to their considerably smaller dwelling sizes when compared to the subject and the other comparables in the record. The Board has also given less weight to the appellants' comparable #2/board of review comparable #1 as it has an elevator, not a feature of the subject. The Board has given reduced weight to board of review comparables #3 and #4 as each has either one or two inground swimming pools, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #4, along with board of review comparables #2 and #5, which are similar to the subject in location and age. However, the Board finds these three comparables are inferior to the subject in dwelling size, basement size and finished basement area. Additionally, two comparables have a fewer number of bathrooms and two comparables have smaller garage sizes when compared to the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$186,972 to \$225,962 or from \$31.18 to \$44.52 per square foot of living area. The subject's improvement assessment of \$236,387 or \$38.13 per square foot of living area falls above the range established by the best comparables in the record in terms of overall improvement assessment but within the range on a price per square foot basis. The Board finds the subject's higher overall improvement assessment appears to be justified given its superior dwelling size, basement size and/or features. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, 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.



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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:

April 18, 2023



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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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