



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

APPELLANT: Vinod Skariah
DOCKET NO.: 20-07621.001-R-1
PARCEL NO.: 01-01-324-005

The parties of record before the Property Tax Appeal Board are Vinod Skariah, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$27,470
IMPR.: \$66,960
TOTAL: \$94,430

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 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 two-story and part one-story dwelling of vinyl siding exterior construction with 1,952 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage containing 420 square feet of building area.¹ The property has a 8,172 square foot site and is located in Bartlett, Wayne 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 three suggested equity comparables located in the same neighborhood code as the subject property. The appellant reported that the comparables were improved with two-story or part two-story and part

¹ Some of the descriptive information of the subject property was obtained from the property record card submitted by the board of review.

one-story dwellings of aluminum siding exterior construction that contain either 2,146 or 2,356 square feet of living area. The dwellings were built from 1988 to 1991. Each comparable has a basement with one comparable having finished area, central air conditioning, and a two-car garage that has either 441 or 478 square feet of building area. The comparables have improvement assessments ranging from \$66,660 to \$71,860 or from \$30.41 to \$31.06 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$59,828 or \$30.65 per square foot of living.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,430. The subject property has an improvement assessment of \$66,960 or \$34.30 per square foot of living area. In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and a grid analysis on six suggested equity comparables located in the same neighborhood code as the subject property. The comparables were improved with part two-story and part one-story dwellings of aluminum siding exterior construction ranging in size from 1,867 to 1,952 square feet of living area. The dwellings were built from 1990 to 1995. Each comparable has a basement with finished area, central air conditioning, a fireplace and a two-car garage containing either 420 or 432 square feet of building area.² The comparables have improvement assessments ranging from \$66,660 to \$70,370 or from \$34.26 to \$36.73 per square foot of living area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on a larger dwelling size or lack of a finished basement when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are similar when compared to the subject in location, age, dwelling size, and features. These comparables had improvement assessments ranging from \$66,660 to \$70,370 or from \$34.26 to \$36.73 per square foot of living area. The subject's improvement assessment of \$66,960 or \$34.30 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 adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not

² Some of the descriptive information of the board of review comparables were obtained from the property record cards submitted by the board of review

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:

April 19, 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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