



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

APPELLANT: Arunkumar Patel  
DOCKET NO.: 20-07880.001-R-1  
PARCEL NO.: 01-14-411-001

The parties of record before the Property Tax Appeal Board are Arunkumar Patel, the appellant, by attorneys Brianna L. Golan and Morgan York, of Golan Christie Taglia, LLP 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:** \$26,090  
**IMPR.:** \$66,590  
**TOTAL:** \$92,680

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 aluminum siding exterior construction with 1,337 square feet of living area. The dwelling was constructed in 1990. The dwelling is described as a "Linden Model." Features of the home include a basement,<sup>1</sup> central air conditioning, and a 420 square foot two-car garage. The property has a 7,919 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending 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 1.8 miles and in the same neighborhood code as the subject. The comparables are

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<sup>1</sup> The subject property has a finished basement that is not being assessed per the grid analysis submitted by the board of review.

improved with part two-story and part one-story dwellings of aluminum siding exterior construction that range in size from 1,762 to 1,916 square feet of living area. The dwellings range in age from 27 to 30 years old. One comparables is a "Lenox with Addition Model" and four comparables are a "Princeton Model."<sup>2</sup> The appellant reported that each comparable has a basement with two comparables having finished area, central air conditioning, three comparables have a fireplace and each comparable has a 420 square foot two-car garage. The comparables have improvement assessments ranging from \$70,910 to \$82,140 or from \$38.96 to \$44.42 per square foot of living area. Based on this evidence, the appellant's attorney requested that the improvement assessment be reduced to \$56,034 or \$41.91 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 \$92,680. The subject property has an improvement assessment of \$66,590 or \$49.81 per square foot of living area. Representing the board of review was member Don Whistler. Whistler called Brian Dixon, Wayne Township Deputy Assessor, as a witness.

Dixon testified that the appellant's comparables are substantially larger homes.

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 the appellant's comparables and on five additional equity comparables selected by the assessor's office. These comparables are located within .75 of a mile and in the same neighborhood code as the subject. Dixon testified that the comparables are two-story<sup>3</sup> dwellings of aluminum siding exterior construction that contain 1,337 square feet of living area, the same as the subject. Dixon testified that the homes were built in 1991 or 1992. Each comparable is a "Linden Model." Dixon stated that each comparable has a basement, central air conditioning and a two-car garage that contains 420 square feet of building area. The comparables have an improvement assessment ranging from \$66,130 to \$67,100 or from \$49.46 to \$50.19 per square foot of living area. Based on the evidence and testimony, the board of review requested that the assessment be confirmed.

### **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 ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as these comparables are considerably larger in dwelling size when compared to the subject.

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<sup>2</sup> The model types were disclosed on the grid analysis submitted by the board of review.

<sup>3</sup> The property record cards describe the comparables as a part two-story and part one-story dwellings.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are identical in dwelling size, model type and garage size along with being more similar in location, age, design and features. These comparables had improvement assessments that ranged from \$66,130 to \$67,100 or from \$49.46 to \$50.19 per square foot of living area. The subject's improvement assessment of \$66,590 or \$49.81 per square foot of living area falls within the range established by the best comparables in this record. 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:

November 22, 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

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