



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

APPELLANT: Sailesh Kumar  
DOCKET NO.: 20-08128.001-R-1  
PARCEL NO.: 08-28-417-124

The parties of record before the Property Tax Appeal Board are Sailesh Kumar, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$58,970  
**IMPR.:** \$199,390  
**TOTAL:** \$258,360

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 2-story and part 1-story dwelling of frame exterior construction<sup>1</sup> with 3,923 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 728 square foot garage. The property has a 12,201 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within 0.65 of a mile, and in a different neighborhood code than the subject. The comparables are improved with part 2-story and part 1-story dwellings<sup>2</sup> of frame exterior construction ranging in size from 3,509 to 3,953

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

<sup>2</sup> The Board finds additional details regarding the comparables not reported by the appellant were found in the board of review's evidence. No site size evidence was reported for appellant's comparables.

square feet of living area that were built in either 2001 or 2002. Each comparable is reported to have a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 627 to 948 square feet of building area. The comparables sold from February 2019 to May 2020 for prices ranging from \$452,500 to \$630,000 or from \$128.95 to \$159.37 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,360. The subject's assessment reflects a market value of \$773,533 or \$197.18 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% 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 from 0.78 of a mile to 1.05 miles, and in a different neighborhood code than the subject. The comparables have sites ranging in size from 19,962 to 29,489 square feet of land area. The comparables are improved with part 2-story and part 1-story or 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,727 to 3,847 square feet of living area. The dwellings were built in either 1994 or 1995. Each comparable is reported to have a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 620 to 744 square feet of building area. The comparables sold from April 2019 to June 2020 for prices ranging from \$731,315 to \$845,000 or from \$190.10 to \$226.72 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant the argued board of review comparables should be given less weight due to the dwellings being 12 or 13 years older when compared to the subject.

### **Conclusion of Law**

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

The record contains nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 along with board of review comparable #2 due to their basement finished area when compared to the subjects unfinished basement. The Board has given less weight to the appellant's comparable #5 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables. The Board finds these comparables are relatively similar to the subject in design, dwelling size and some features. However, the Board finds these three comparable dwellings are somewhat older in age when compared to the subject. The comparables sold from April 2019 to June 2020 for

prices ranging from \$630,500 to \$755,000 or from \$159.37 to \$200.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$773,533 or \$197.18 per square foot of living area, including land, which falls above the range by the best comparable sales in the record on an overall market value basis but within the range on a price per square foot basis. The subject's higher overall market value appears to be justified given its newer dwelling age. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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



\_\_\_\_\_  
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: June 27, 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

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