



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

APPELLANT: Chirag and Samantha Raval
DOCKET NO.: 20-08156.001-R-1
PARCEL NO.: 01-25-425-002

The parties of record before the Property Tax Appeal Board are Chirag and Samantha Raval, the appellants, 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: \$34,090
IMPR.: \$100,280
TOTAL: \$134,370

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of aluminum exterior construction with 2,901 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, a fireplace and a 652 square foot garage. The property has a 8,172 square foot site and is located in Bartlett, Wayne Township, DuPage 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 eight equity comparables located within 0.27 of a mile from the subject property.¹ The appellants reported the comparables are improved with two-story dwellings of aluminum exterior construction

¹ Details not submitted by the appellants were drawn from the property record card presented by the board of review.

ranging in size from 2,852 or 3,177 square feet of living area. The dwellings were built in 1999 or 2000. Each comparable has a basement, central air conditioning, one fireplace, and a from a 440 to a 694 square foot garage. The comparables have improvement assessments ranging from \$90,470 to \$99,290 or from \$30.52 to \$32.45 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$92,567 or \$31.91 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 \$134,370. The subject property has an improvement assessment of \$100,280 or \$34.57 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine equity comparables identified by the township assessor, together with grid analyses and property record cards of both parties' comparables. The board of review's nine equity comparables are located within 0.21 of a mile from the subject property. The comparables are improved with two-story dwellings of aluminum exterior construction ranging in size from 2,317 to 3,260 square feet of living area. The dwellings were built from 1998 to 2000. Each comparable has a basement with finished area, central air conditioning, a fireplace and from a 620 to a 694 square foot garage. The comparables have improvement assessments ranging from \$87,600 to \$112,410 or from \$33.24 to \$37.81 per square foot of living area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

The board of review also submitted additional notes from the assessor contending their comparables have finished basements, like the subject, whereas all of the appellants' comparables have unfinished basements, except for the appellants' "Comparable #4 has a prior year BR reduction that has not been revisited, and is not being assessed for its finished basement." Based on this evidence, the board of review requested confirmation of the subject's assessment

Conclusion of Law

The appellants 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 parties submitted 17 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #3 and #5 through #8 which the board of review disclosed lack a finished basement, unlike the subject, and was not refuted by the appellant. Less weight was also given by the Board to the board of review comparables #1 and #6 due to differences in their dwelling sizes when compared to the subject's dwelling size.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These eight comparables are similar to the subject in location, age, dwelling size, basement finish and other features. The best comparables have improvement assessments ranging from \$90,470 to \$111,550 or from \$31.62 to \$37.81 per square foot of living area. The subject's improvement assessment of \$100,280 or \$34.57 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 appellants 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:

May 16, 2023



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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