



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

APPELLANT: Shobha Mahadevan  
DOCKET NO.: 20-08168.001-R-1  
PARCEL NO.: 09-15-107-033

The parties of record before the Property Tax Appeal Board are Shobha Mahadevan, 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:** \$39,100  
**IMPR.:** \$200,530  
**TOTAL:** \$239,630

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 2-story dwelling of brick exterior construction with 3,446 square feet of living area.<sup>1</sup> The dwelling was built in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 772 square feet of building area. The property has an 8,943 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within 0.44 of a mile from the subject. The

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<sup>1</sup> Details not reported by the appellant were drawn from the evidence presented the board of review. The Board also notes that the parties disagree on the subject's dwelling size but finds the property record card presented by the board of review to be the best evidence of the subject's dwelling size.

properties have sites that range in size from 8,082 to 12,017 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,164 to 3,837 square feet of living area.<sup>2</sup> The homes were built from 2000 to 2004. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 572 to 1,061 square feet of building area. The properties sold from November 2019 to October 2020 for prices ranging from \$565,000 to \$705,000 or from \$166.28 to \$198.32 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$212,714, for an estimated market value of \$638,206 or \$185.53 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,630. The subject's assessment reflects a market value of \$717,455 or \$208.20 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, including a grid analysis and property record cards, on five comparable sales comparable sales located in the same assessment neighborhood code as the subject property and within 0.99 of a mile from the subject. The properties have sites that range in size from 9,180 to 15,645 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,209 to 3,821 square feet of living area. The dwellings were built from 2001 to 2005. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 800 to 1,464 square feet of building area. The properties sold from June 2018 to September 2020 for prices ranging from \$691,234 to \$780,000 or from \$204.14 to \$221.96 per square foot of living area, land included.

The board of review evidence also included a grid analysis and property record cards which contained property characteristics for the appellant's comparables, some of which was not disclosed by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the board of review's five suggested comparable sales for dwelling size, location, and sale date; as well as noting that board of review comparables #1 and # were acceptable sales. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparable sales. Based on the evidence presented, the appellant' counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

### **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

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<sup>2</sup> Details not reported by the appellant were drawn from the evidence submitted by the board of review.

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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #3 and #5 as well as board of review comparables #2 and #5 which have basement finish, unlike the subject, and/or have 2018 sale dates occurring less proximate in time to the subject's January 1, 2020 assessment date than the other comparables in this record. Furthermore, the property record card for board of review comparable #2 indicates this property is located in a different city than the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and most features. These six properties sold from April 2019 to October 2020 for prices ranging from \$565,000 to \$740,000 or from \$168.61 to \$221.96 per square foot of living area, land included. The subject's assessment reflects a market value of \$717,455 or \$208.56 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the record and after considering necessary adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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.



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 21, 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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