



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

APPELLANT: Ashish Varshney  
DOCKET NO.: 20-08407.001-R-1  
PARCEL NO.: 07-06-112-037

The parties of record before the Property Tax Appeal Board are Ashish Varshney, 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 ***a reduction*** 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:** \$30,200  
**IMPR.:** \$104,690  
**TOTAL:** \$134,890

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 two-story dwelling of frame and brick exterior construction with 3,186 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001. Features of the home include a basement, central air conditioning, a fireplace and a 484 square foot garage. The property has an 8,004 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood as the subject and within .14 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,992 to 3,068 square feet of living

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

area. The dwellings were each built in 2001. Each comparable has a basement, central air conditioning and a two-car garage. The comparables sold from April 2019 to April 2020 for prices ranging from \$370,000 to \$399,900 or from \$123.66 to \$132.77 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$131,525, which would reflect a market value of \$394,614 or \$123.86 per square foot of living area, including land, when using 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 \$152,250. The subject's assessment reflects a market value of \$455,838 or \$143.08 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.

The board of review submitted an assessment data sheet which lists the appellant's comparables and the township assessor's comparables. The appellant's comparables were described as having sites that range in size from 7,810 to 9,424 square feet of land area. The comparable dwellings have exterior constructions of frame and brick. The board of review reported that the appellant's comparables #2 and #3 each have one fireplace and each comparable has a 484 square foot garage.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on five comparable sales with the same assessment neighborhood code as the subject. The board of review's comparables #2 and #4 are the same property as the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 7,810 to 9,424 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,771 to 3,012 square feet of living area. The dwellings were built in 2000 or 2001. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, as shown in attached property record cards and a garage with either 484 or 707 square feet of building area. The comparables sold from November 2017 to July 2019 for prices ranging from \$366,000 to \$400,000 or from \$122.90 to \$144.35 per square foot of living area, including land. The board of review also submitted a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. The township assessor recommended a reduction in the subject's assessment to reflect a market value of \$400,000.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment, despite the reduction recommendation contained within the evidence.

In written rebuttal, counsel for the appellant contended that board of review comparable #1 is 13% smaller than the subject dwelling and that board of review comparables #3 and #5 sold in 2017 or 2018, too remote in time to establish market value as of January 1, 2020. The appellant asserted that board of review comparables #2 and #4 are duplicate comparable sales as they are the same as appellant's comparable sales #3 and #2, respectively. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1, #2 and #3, which includes the two common comparables, are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to board of review comparables #1, #3, and #5 due to differences from the subject in dwelling size, basement finished area and/or their sale dates occurred in 2017 or 2018, which are less proximate in time to the lien date at issue and are less likely to be indicative of the subject's market value as of January 1, 2020 given other sales available in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales, which includes the parties' two common sales. The Board finds these comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from April 2019 to April 2020 for prices ranging from \$370,000 to \$399,900 or from \$123.66 to \$132.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$455,838 or \$143.08 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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 18, 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

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