



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

APPELLANT: Alpeshkumar Patel  
DOCKET NO.: 21-06696.001-R-1  
PARCEL NO.: 02-28-415-023

The parties of record before the Property Tax Appeal Board are Alpeshkumar Patel, the appellant; 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:** \$22,740  
**IMPR.:** \$94,200  
**TOTAL:** \$116,940

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 2021 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 mixed exterior construction with 2,401 square feet of living area. The dwelling was constructed in 1994 and is approximately 27 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has an 11,134 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. One comparable is located within the same neighborhood and block as the subject, one comparable is located within 2 miles from the subject and two comparables are located within one mile from the subject. The comparables are improved with two-story dwellings of frame or mixed exterior construction ranging in size from 2,134 to 2,417 square feet of living area. Three comparables each have a basement with finished area. Each comparable has central

air conditioning, a fireplace and a two-car garage. The appellant reported that comparable #1 has a new pool and shed. The comparables have improvement assessments ranging from \$58,100 to \$79,920 or from \$24.82 to \$33.32 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$66,260 or \$27.60 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 \$135,450. The subject property has an improvement assessment of \$112,710 or \$46.94 per square foot of living area.

The board of review submission also indicated that 2019 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0250 was applied in 2020.

The board of review submitted a memorandum critiquing the appellant's comparables and a grid analysis listing three of the appellant's comparables and six additional equity comparables. The evidence was prepared by the township assessor. The memorandum disclosed the assessor offered to stipulate to a total assessment of \$116,940 with an improvement assessment of \$94,200 or \$39.23 per square foot of living area, which is based on the prior year stipulation with the township equalization factor for 2021 added. According to the assessor, the appellant did not accept the offer.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on six equity comparables, three of which are located within the same subdivision as the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #1. The comparables are improved with two-story dwellings of frame or mixed exterior construction ranging in size from 1,971 to 2,635 square feet of living area. The comparables each have a basement, four of which have finished area. Each comparable has a two-car or a three-car garage. The board of review reported the comparables have improvement assessments ranging from \$91,230 to \$115,880 or from \$43.66 to \$46.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the comparables presented by the board of review. The appellant argued that the appellant's comparable #1/board of review comparable #2 identified as PIN 02-28-415-025 with an address of 1674 Friedrich St. is the exact same model dwelling as the subject and was built by the same builder but has an improvement assessment below the subject as depicted in "Exhibit #1" presented by the appellant. The appellant contends that after reviewing the evidence presented by the county assessing officials, the subject's improvement assessment should be in the range of \$89,000 to \$96,000.

Also included in rebuttal, the appellant submitted a document identified as "Bloomindale Township Assessor's Office Tax Bill Data" for the subject property. This document disclosed that township equalization factors of 1.0406 and 1.0250 were applied in Bloomindale Township for tax years 2020 and 2021, respectively, which was unrefuted by the board of review.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board for tax year 2019 under Docket Number 19-02773.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$109,640 based on an agreement by the parties. Furthermore, the Board finds that the subject property for tax year 2021 is owner occupied since the appellant indicated on the Residential Appeal petition that the subject property is an owner occupied dwelling, which was unrefuted by the board of review.

### **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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board in a prior tax year under Docket Number 19-02773.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$109,640 based on an agreement by the parties. The Property Tax Appeal Board finds the record disclosed that the DuPage County quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2019 and 2021 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0406 and 1.0250 were issued in Bloomingdale Township for the 2020 and 2021 tax years, respectively. The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factors applied to that year's assessment. The record contains no evidence showing the Board's 2019 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the

Board's prior year's finding plus the application of the equalization factors of 1.0406 and 1.0250, respectively, subject to the rounding policy to the nearest \$10 increment employed by DuPage County. ( $\$109,640 \times 1.0406 = \$114,091 \times 1.0250 = \$116,943$ , rounded)

As a final point, the Board finds the subject dwelling is being equitably assessed, particularly in light of its newly reduced improvement assessment as a result of applying Section 16-185 of the Property Tax Code for an assessment of \$94,200 or \$39.23 per square foot of living area.

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: June 27, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Alpeshkumar Patel  
1665 Schmale Rd.  
Glendale Heights, IL 60139

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187