



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

APPELLANT: Mazhar Golewale  
DOCKET NO.: 21-07237.001-R-1  
PARCEL NO.: 05-29-204-028

The parties of record before the Property Tax Appeal Board are Mazhar Golewale, 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:** \$43,970  
**IMPR.:** \$199,380  
**TOTAL:** \$243,350

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 2-story dwelling of frame and masonry exterior construction with 3,541 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning, a fireplace, 4 bathrooms, and a 668 square foot garage. The property has a 13,349 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.19 of a mile from the

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<sup>1</sup> The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the subject's property record card presented by the board of review which was not refuted by the appellant in written rebuttal.

subject. Three of the parcels range in size from 10,586 to 13,492 square feet of land area.<sup>2</sup> The comparables are improved with 2-story homes of masonry or frame and masonry exterior construction ranging in size from 3,271 to 3,851 square feet of living area. The homes were built from 1994 to 1996. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, 2.5 to 3.5 bathrooms, and a garage ranging in size from 529 to 777 square feet of building area. The comparables sold from April 2020 to April 2021 for prices ranging from \$572,500 to \$705,000 or from \$170.44 to \$197.49 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 \$243,350. The subject's assessment reflects a market value of \$730,123 or \$206.19 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a grid analysis of the appellant's comparables, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. The comparables are located within 0.11 of a mile from the subject. The parcels range in size from 13,017 to 13,689 square feet of land area and are improved with 2-story homes of frame and masonry exterior construction ranging in size from 3,058 to 3,333 square feet of living area. The homes were built in 1995 or 1996. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 698 to 759 square feet of building area. The comparables sold from October 2018 to May 2021 for prices ranging from \$700,000 to \$955,000 or from \$210.02 to \$312.30 per square foot of living area, including land.

The board of review submitted a brief acknowledging the appellant's comparables #1 through #3 are relatively similar to the subject.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended the board of review's comparables #1 and #3 are much smaller homes than the subject dwelling and the board of review's comparable #2 sold in 2018.

### **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.

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<sup>2</sup> Additional details regarding these comparables not reported by the appellant are found in the board of review's evidence.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable #2, which sold less proximate in time to the January 1, 2021 assessment date than other comparables in this record. The Board gives less weight to the appellant's comparable #4 for which no lot size was reported, preventing a comparison of this property's site size with the subject site.

The Board finds the best evidence of market value to be the appellant's comparables #1 through #3 and the board of review's comparables #1 and #3, which are relatively similar to the subject in dwelling size, lot size, age, location, and some features. These most similar comparables sold from April 2020 to May 2021 for prices ranging from \$572,500 to \$955,000 or from \$170.44 to \$312.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$730,123 or \$206.19 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

November 22, 2022



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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