



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

APPELLANT: Emmanuel & Annamma Mangalasseril
DOCKET NO.: 21-07348.001-R-1
PARCEL NO.: 09-20-210-038

The parties of record before the Property Tax Appeal Board are Emmanuel & Annamma Mangalasseril, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

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: \$63,700
IMPR.: \$140,810
TOTAL: \$204,510

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 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 brick exterior construction with 2,996 square feet of living area. The dwelling was originally constructed in 1993 and had an addition in 2008.² Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 660 square foot garage. The property has a 12,653 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on eight

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

² Some of the descriptive information for the subject was drawn from the board of review's evidence which was not refuted by the appellants.

equity comparables located within the same assessment neighborhood code as the subject. These comparables are described as 2-story dwellings of frame, brick, or frame and brick exterior construction built in 1990 or 1992 that range in size from 2,709 to 3,252 square feet of living area. The comparables each have a basement, one fireplace, and a garage ranging in size from 621 to 792 square feet of building area. Four comparables have central air conditioning. The comparables have improvement assessments that range from \$115,120 to \$144,100 or from \$39.11 to \$46.17 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,320. The subject has an improvement assessment of \$145,620 or \$48.60 per square foot of living area.

In response to the appeal, the board of review through the township assessor submitted information on the appellants' comparables noting differences in exterior construction when compared to the subject and disclosed comparable #8 has finished basement area and an inground swimming pool.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 2,500 to 3,106 square feet of living area. The homes were built from 1990 to 1992 and have basements two of which have finished area. Each comparable also has central air conditioning, one fireplace, and a garage ranging in size from 483 to 628 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments that range from \$117,510 to \$151,370 or from \$47.00 to \$48.88 per square foot of living area. The assessor also provided a map displaying the location of both parties' comparable sales in relation to the subject along with property record cards. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants' counsel argued the board of review comparable #1 is not comparable due to difference in dwelling size.

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

The parties submitted 12 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1, #2, #4 and #6 which lack central air conditioning when

compared to the subject. The Board gives less weight to board of review comparable #1 due to difference in dwelling size when compared to the subject. The Board gives less weight to board of review comparable #4 and appellants' comparable #8, as each has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which have varying degrees of similarity to the subject in age, dwelling size and features. These comparables have improvement assessments that range from \$117,550 to \$146,950 or from \$39.77 to \$47.31 per square foot of living area. The subject's improvement assessment of \$145,620 or \$48.60 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but above the range on a square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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:

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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