



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

APPELLANT: Mohan & Ameeta Bamzai
DOCKET NO.: 22-03560.001-R-1
PARCEL NO.: 08-18-206-035

The parties of record before the Property Tax Appeal Board are Mohan and Ameeta Bamzai, the appellants, 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: \$73,660
IMPR.: \$166,010
TOTAL: \$239,670

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 2022 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 is improved with part two-story and part one-story dwelling of frame construction containing 3,691 square feet of living area. The dwelling was constructed in 1983. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 471 square feet foot of building area. The subject also has a 330 square foot screened porch and 1,044 square foot paver patio.¹ The property has a 21,098 square foot site located in Naperville, Lisle Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two-story dwellings that range in size from 3,416 to 3,552 square

¹ The board of review submitted a copy of the subject's property record card that provided additional descriptive information about the improvements associated with the subject property.

feet of living area. The homes were built in 1983 and 1984. Each comparable has a basement, 2½ or 3½ bathrooms, and a garage ranging in size from 441 to 657 square feet of building area. The comparables are in the same neighborhood as the subject and within .12 of a mile of the subject property. Their improvement assessments range from \$140,750 to \$147,120 or from \$40.92 to \$42.52 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$152,479.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,670. The subject property has an improvement assessment of \$166,010 or \$44.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story or part two-story and part one-story dwellings of frame construction ranging in size from 3,387 to 3,475 square feet of living area. The homes were built from 1980 to 1983. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and a garage ranging in size from 484 to 702 square feet of building area. These properties are located in the same neighborhood as the subject and from approximately .15 to .23 of a mile from the subject. Their improvement assessments range from \$154,110 to \$177,260 or from \$45.29 to \$51.01 per square foot of living area.

In rebuttal the appellants' counsel asserted the properties submitted by the board of review were not comparable as each property has finished basement area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that none of the comparables submitted by the appellants are described as having central air condition or a fireplace, two of the features of the subject property. The appellants' comparables would require upward adjustments to make them more equivalent to the subject property due to the lack of these features. The subject property's improvement assessment is above the range established by the appellants' comparables but is justified considering the subject's superior features relative to these properties.

The Board finds the board of review comparables have finished basement area whereas the subject has an unfinished basement, suggesting each would require a downward adjustment to make them more equivalent to the subject for this amenity. Additionally, board of review comparables #2 and #3 have an additional bathroom and comparable #3 also has an additional fireplace and larger garage than the subject, indicating that downward adjustments to these

comparables to make them more equivalent to the subject would be appropriate for these characteristics. However, each of the board of review comparables has a smaller home than the subject property indicating that upward adjustments to the comparables for size would be proper. The board of review comparables have improvement assessments that range from \$154,110 to \$177,260 or from \$45.29 to \$51.01 per square foot of living area. The subject's improvement assessment of \$166,010 or \$44.98 per square foot of living area falls within the overall range but below the range on a per square foot of living area basis as established by the board of review comparables, which is appropriate after considering the suggested adjustments for size and features.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

April 16, 2024



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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