



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

APPELLANT: Vinod & Sunita Motiani
DOCKET NO.: 22-03562.001-R-1
PARCEL NO.: 08-03-103-058

The parties of record before the Property Tax Appeal Board are Vinod & Sunita Motiani, 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 **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: \$58,170
IMPR.: \$149,000
TOTAL: \$207,170

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 a part two-story and part one-story dwelling of frame construction containing 4,084 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, one fireplace,¹ 2½ bathrooms, and an attached two-car garage with 440 square feet of building area. The property has an 11,375 square foot site located in Lisle, Lisle Township, DuPage County.

The appellants contend assessment inequity with respect to the improvements 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 3,692 to 4,200 square feet of living area. The homes were built from 1979 to 1984. Each comparable has a basement,

¹ The board of review submitted a copy of the subject's property record card describing the home as having one fireplace, which was not refuted by the appellants in rebuttal.

central air conditioning, two or three full bathrooms, one or two half-bathrooms, and a garage ranging in size from 483 to 644 square feet of building area. The comparables are in the same neighborhood as the subject and from approximately .02 to .13 of a mile from the subject property. The comparables have improvement assessments ranging from \$126,870 to \$155,360 or from \$33.86 to \$36.99 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$147,952.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,880. The subject property has an improvement assessment of \$158,710 or \$38.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with part two-story and part one-story dwellings of frame or brick exterior construction that range in size from 3,612 to 4,096 square feet of living area. The homes were built from 1980 to 1987. Each comparable has a basement with three having finished area, central air conditioning, one to three fireplaces, 2½ to 3½ bathrooms, and an attached garage ranging in size from 440 to 576 square feet of building area. The comparables are in the same neighborhood as the subject property and from approximately .02 to .15 of a mile from the subject property. These properties have improvement assessments ranging from \$138,840 to \$158,410 or from \$36.62 to \$40.49 per square foot of living area.

The board of review submitted copies of the property record cards for the subject and their comparables as well as a map depicting the location of all the comparables submitted by the parties in relation to the subject property.

In rebuttal the appellants' counsel agreed that board of review comparables #1 and #2 were acceptable but comparables #3 and #4 were not acceptable as each 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight comparables similar to the subject property in location, dwelling age, and style. The Board gives less weight to board of review comparables #2 and #3 as these properties are improved with homes most dissimilar from the subject in dwelling size. Additionally, less weight is given board of review comparable #3 as the comparable has a larger 1,818 square foot basement with 1,390 square feet of finished area, while the subject has a 1,209 square foot unfinished basement. The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparables #1 and #4. These comparables have varying degrees of similarity to the subject in

in size and features with five of the comparables having additional bathrooms the subject does not have, two have finished basement area the subject does not have, three have one or two additional fireplaces in relation to the subject, and four have larger garages than the subject, indicating that downward adjustments to the comparables for these attributes would be appropriate to make them more equivalent to the subject property. Conversely, the appellant's comparables are described as having no fireplaces while the subject has one fireplace indicating these comparables would require an upward adjustment to make them more equal to the subject for this feature. These comparables have improvement assessments that range from \$126,870 to \$158,410 or from \$33.86 to \$38.67 per square foot of foot of living area. The subject's improvement assessment of \$158,710 or \$38.86 per square foot of living area falls above the range established by the best comparables in this record and is excessive after considering the suggested adjustments to the comparables to make them more equivalent to the subject property. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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 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

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

APPELLANT

VINOD & SUNITA MOTIANI, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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