FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Suresh Malisetty
DOCKET NO.: 22-03596.001-R-1
PARCEL NO.: 09-15-224-005

The parties of record before the Property Tax Appeal Board are Suresh Malisetty, 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:	$39,510
IMPR.:	$222,430
TOTAL:	$261,940

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 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 consists of a 2-story dwelling of frame and brick exterior construction with 3,429 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage containing 705 square feet of building area.[1] The property has an 8,580 square foot site and is located in Westmont, Downers Grove 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 eight equity comparables located in the same assessment neighborhood as the subject and within .28 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,222 to 3,738 square feet of living area. The comparables were built from 2001

[1] Additional descriptive details regarding the subject property were gleaned from evidence submitted by the board of review, which was not refuted by the appellant.

to 2007. Each comparable has a basement. The appellant did not report the basements' finished area. The comparables each have one or two fireplaces and a garage ranging in size from 633 to 776 square feet of building area. Two comparables each have central air conditioning. The comparables have improvement assessments that range from $193,150 to $230,380 or from $57.88 to $61.64 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $207,451 or $60.50 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 $261,940. The subject property has an improvement assessment of $222,430 or $64.87 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same assessment neighborhood as the subject and within .73 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,959 to 3,367 square feet of living area. The comparables were built from 2001 to 2008. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 596 to 693 square feet of building area. The comparables have improvement assessments ranging from $202,140 to $219,390 or from $65.08 to $68.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties provided fourteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1, #3, #4, #5, #7 and #8 as well as board of review comparable #6 due to their differences from the subject in dwelling size and/or central air conditioning amenity, when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #6 along with board of review comparables #1 through #5. The Board finds that these comparables are most similar to the subject in location, design, age, and features. However, each of these comparables are smaller in dwelling size, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from $195,250 to $219,390 or from $58.79 to $65.77 per square foot of living area. The subject's improvement assessment of $222,430 or $64.87 per square foot of living area, falls within the range established by the best comparables contained in the record on a per square foot bases but slightly higher on an overall improvement assessment basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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:

C E R T I F I C A T I O N

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: July 15, 2025

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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