



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

APPELLANT: Navneet Singh  
DOCKET NO.: 22-03598.001-R-1  
PARCEL NO.: 10-01-307-016

The parties of record before the Property Tax Appeal Board are Navneet Singh, 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 **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:** \$97,590  
**IMPR.:** \$198,091  
**TOTAL:** \$295,681

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 brick exterior construction with 4,956 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a garage containing 796 square feet of building area.<sup>1</sup> The property has a 21,162 square foot site and is located in Burr Ridge, 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 four equity comparables located in the same assessment neighborhood as the subject and within .12 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 4,503 to 5,007 square feet of living area. The dwellings were built from 1989 to 1996. Each comparable is reported to have an unfinished basement, one to three

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<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from evidence submitted by the board of review, which was not refuted by the appellants in any rebuttal filing.

fireplaces and a garage ranging in size 689 to 970 square feet of building area. Three comparables each have central air conditioning. The comparables have improvement assessments that range from \$106,610 to \$189,610 or from \$22.91 to \$39.35 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$189,779 or \$38.29 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 \$307,150. The subject property has an improvement assessment of \$209,560 or \$42.28 square foot of living area.

In response to the appeal, the board of review submitted an aerial map depicting the location of the comparable sales submitted by each party in relation to the subject property.

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 .13 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,598 to 5,421 square feet of living area.<sup>2</sup> The dwellings were built from 1988 to 2004. Each comparable has a basement, three of which have finished area, either two or three fireplaces and a garage ranging in size from 828 to 1,089 square feet of building area. The comparables have improvement assessments ranging from \$189,170 to \$215,500 or from \$40.58 to \$42.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant stated that the board of review comparables alone, support a reduction based on the building price/square foot.

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

The parties provided ten suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #1 along with board of review comparables #1, #2 and #3, due to their finished basements or lack of central air conditioning, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4 along with board of review comparables #4, #5 and #6. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and features.

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<sup>2</sup> The Board finds the best descriptions of the comparables was found in the property record cards provided by the board of review.

The comparables have improvement assessments ranging from \$174,340 to \$196,270 or from \$37.87 to \$41.44 per square foot of living area. The subject's improvement assessment of \$209,560 or \$42.28 per square foot of living area. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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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