



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

APPELLANT: Debasish & Sitalaksh Chatterjee  
DOCKET NO.: 22-03603.001-R-1  
PARCEL NO.: 07-33-305-015

The parties of record before the Property Tax Appeal Board are Debasish and Sitalaksh Chatterjee, 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:** \$39,110  
**IMPR.:** \$150,800  
**TOTAL:** \$189,910

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 two-story dwelling of frame and brick construction containing 3,738 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace, three bathrooms, and an attached three-car garage with 668 square feet of building area.<sup>1</sup> The property has a 15,398 square foot site located in Naperville, Naperville 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 eight equity comparables improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 3,598 to 3,912 square feet of living area. The homes were

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<sup>1</sup> Some of the descriptive information on the subject dwelling was obtained from the evidence provided by the board of review, which included a copy of the subject's property record card.

built from 1988 to 1992. Each home has an unfinished basement, central air conditioning, one fireplace, 3 or 3 ½ bathrooms, and a three-car attached garage ranging in size from 662 to 736 square feet of building area.<sup>2</sup> The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .39 of a mile from the subject property. These properties have improvement assessments that range from \$111,450 to \$138,120 or from \$29.03 to \$36.45 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$134,613.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,910. The subject property has an improvement assessment of \$150,800 or \$40.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with two-story dwellings of frame and brick exterior construction that range in size from 3,562 to 3,922 square feet of living area. The homes were built from 1988 to 1992. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and a garage ranging in size from 572 to 764 square feet of building area. The comparables have the same assessment neighborhood code as the subject, are located along the same street as the subject, and are from approximately .09 to .52 of a mile from the subject property. Their improvement assessments range from \$141,670 to \$159,810 or from \$39.77 to \$43.17 per square foot of living area.

The board of review provided copies of photographs of the comparables submitted by both parties, copies of the property record cards for the comparables submitted by both parties, and a map depicting the location of the comparables submitted by both parties in relation to the subject property.

In rebuttal the appellants' counsel argued that approximately 70% of the equity comparables submitted by the parties support a reduction to the subject's assessment.

### **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 record contains sixteen comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location and improved with dwellings

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<sup>2</sup> Some of the descriptive information for the appellants' comparables was obtained from the evidence provided by the board of review, which included a grid analysis of the appellants' comparables and copies of the property record cards for the comparables.

that are similar to the subject in age, style and most features with some differences in living area, the size of the basement, number of fireplaces, number of bathrooms, and size of the garage. Nevertheless, these comparables have improvement assessments that range from \$111,450 to \$159,810 or from \$29.03 to \$43.17 per square foot of living area. The subject's improvement assessment of \$150,800 or \$40.34 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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: March 26, 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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