



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

APPELLANT: Nilesh & Sonal Shah  
DOCKET NO.: 22-03612.001-R-1  
PARCEL NO.: 07-19-304-053

The parties of record before the Property Tax Appeal Board are Nilesh & Sonal Shah, 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:** \$26,360  
**IMPR.:** \$95,680  
**TOTAL:** \$122,040

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 consists of a 2-story dwelling of frame and brick exterior construction with 2,184 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace,<sup>1</sup> and a garage containing 484 square feet of building area. The subject property has a site of approximately 9,620 square feet of land area and is located in Aurora, 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 a grid analysis with information on eight equity comparables located from .06 to .49 of a mile from the subject with none of the comparable properties having the same assessment neighborhood code as the subject property.

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<sup>1</sup> Some descriptive information not provided by the appellants was drawn from the property record card for the subject submitted by the board of review.

The comparables are described as 2-story homes of frame or frame and brick exterior construction ranging in size from 2,148 to 2,288 square feet of living area. The homes were built from 1991 to 1994. The comparables are described as each having an unfinished basement and a garage containing 484 square feet of building area. Seven comparables each have central air conditioning. The comparables have improvement assessments that range from \$81,570 to \$89,200 or from \$36.85 to \$38.99 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,040. The subject property has an improvement assessment of \$95,680 or \$43.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on eight equity comparables located from .05 to .13 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with frame and brick or frame exterior construction ranging in size from 1,988 to 2,244 square feet of living area. The homes were each built in 1994 and each home features a basement, three with finished area. The comparables also each feature central air conditioning and a garage ranging in size from 400 to 488 square feet of building area. Seven comparables each have a fireplace. The comparables have improvement assessments that range from \$89,040 to \$99,200 or from \$43.58 to \$46.33 per square foot of living area. The board of review also submitted property record cards for the subject and each of the parties' comparable properties, along with an aerial map depicting the location of each property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayers 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 parties submitted a total of sixteen equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables due to their locations being outside of the subject's assessment neighborhood code, unlike the remaining comparables in the record. The Board also gave reduced weight to board of review comparables #1, #2, and #3 based on each of these dwellings featuring a finished basement area, dissimilar to the subject's unfinished basement. The Board finds that on this record, the best evidence of equity in assessment is board of review comparables #4 through #8 which are most similar to the subject in location, (sharing the same assessment neighborhood code with the subject), as well as being similar to the subject property in terms of design, dwelling size, age, and features. These most similar comparables in the record have improvement assessments that range from \$93,040 to \$97,800 or from \$43.58 to \$44.08 per square foot of living area. The

subject's improvement assessment of \$95,680 or \$43.81 per square foot of living area falls within the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

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 assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Therefore, on this record, the Board finds that the appellants did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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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