



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

APPELLANT: Mazhar H. Golewale
DOCKET NO.: 22-03618.001-R-1
PARCEL NO.: 05-29-204-028

The parties of record before the Property Tax Appeal Board are Mazhar H. Golewale, 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: \$45,040
IMPR.: \$210,100
TOTAL: \$255,140

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 masonry exterior construction with 3,541 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement, that has finished area, central air conditioning, a fireplace and a 668 square foot garage.¹ The property has a 13,349 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located within .19 of a mile from the subject. The comparables have sites ranging in size from 10,586 to 15,426 square feet of land area that are improved with 2-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,271 to 3,851 square feet of living area. The

¹ The board of review reports the subject has a fireplace.

dwellings were built in 1994 or 1995. The comparables have basements, each of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 529 to 777 square feet of building area.² The comparables sold from September 2020 to August 2021 for prices ranging from \$646,000 to \$724,827 or from \$183.07 to \$197.49 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$255,140. The subject's assessment reflects a market value of \$765,497 or \$216.18 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that are located within .08 of a mile from the subject. Two of the board of review's comparables are also located on the same street as the subject. The comparables have sites ranging in size from 13,017 to 27,159 square feet of land area that are improved with 2-story dwellings of masonry, or frame and masonry exterior construction ranging in size from 3,058 to 4,223 square feet of living area. The dwellings were built from 1994 to 1996. The comparables have basements, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 668 to 759 square feet of building area. The comparables sold from July 2019 to May 2021 for prices ranging from \$720,000 to \$1,075,000 or from \$232.93 to \$312.30 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission and offered an explanation as to why the subject is over-assessed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 submitted a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3, as well as the board of review's comparables #2 and #3, due to their sale dates occurring greater than 15 months prior to the January 1, 2022 assessment date at issue. In addition, the board of review's comparable #3 has a significantly

² The board of review reported the number of fireplaces located within the appellant's comparables.

³ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

larger site size when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2022 assessment date at issue. The best comparables sold from April to August 2021 for prices ranging from \$705,000 to \$955,000 or from \$183.07 to \$312.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$765,497 or \$216.18 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's 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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