



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

APPELLANT: Shiji Luke Chirayil
DOCKET NO.: 22-03642.001-R-1
PARCEL NO.: 03-35-122-042

The parties of record before the Property Tax Appeal Board are Shiji Luke Chirayil, 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: \$65,410
IMPR.: \$345,560
TOTAL: \$410,970

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 5,200 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement that is 75% finished, central air conditioning, three fireplaces and a 943 square foot garage. The property is located in Elmhurst, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located within .46 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 3,939 to 4,852 square feet of living area. The dwellings were built from 2003 to 2005. The comparables have unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 650 to 849 square feet of building area. The comparables have improvement assessments

ranging from \$204,270 to \$300,330 or from \$51.86 to \$63.01 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$410,970. The subject property has an improvement assessment of \$345,560 or \$66.45 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparable properties that are located within .93 of a mile from the subject. The comparables are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 4,441 to 5,017 square feet of living area. The dwellings were built from 1989 to 2009. The comparables have basements, three of which have finished area, central air conditioning, from one to three fireplaces, and a garage ranging in size from 516 to 874 square feet of building area. The comparables have improvement assessments ranging from \$282,040 to \$322,940 or from \$62.70 to \$65.68 per square foot of living area. The board of review included a copy of the appellant's comparable grid, which had differences as reported by the assessor highlighted. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal explaining how uniformity should be determined and argued the board of review's comparables support a reduction in 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 submitted a total of 10 comparable properties for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparables #1, #3 and #4, as well as the board of review's comparables #2, #3 and #4, due to their significantly smaller dwelling sizes when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, and many features. However, each of the best comparables has a smaller dwelling and smaller garage area when compared to the subject. Additionally, three have older dwellings and two lack finished basement area when compared to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$300,330 to \$322,940 or from \$61.90 to \$65.68 per square foot of living area. The subject's improvement assessment of \$345,560 or \$66.45 per square foot of living area falls above the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher improvement assessment is justified.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and 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: May 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Shiji Luke Chirayil, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187