



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

APPELLANT: Ankur Mehta  
DOCKET NO.: 23-03164.001-R-1  
PARCEL NO.: 07-01-14-110-001-0000

The parties of record before the Property Tax Appeal Board are Ankur Mehta, the appellant, and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$53,717  
**IMPR.:** \$192,665  
**TOTAL:** \$246,382

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 two-story dwelling of frame exterior construction with 3,575 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a basement with finished area, 3½ bathrooms, central air conditioning, a fireplace and an attached three-car garage. The property is located in Naperville, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a letter explaining that the appellant's comparable sales are within ±200 square feet in dwelling size of the subject home and similar in age, upgrades, finished basements<sup>1</sup> and in the same neighborhood. The Section V grid sets forth information on the four comparable sales located in the same neighborhood code as the subject property. The parcels are each improved with a two-story dwelling of brick or stucco exterior construction. The homes

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<sup>1</sup> Listing sheets filed by the appellant with this appeal depict the finished basement amenities of the comparables.

range in age from 25 to 28 years old and range in size from 3,398 to 3,628 square feet of living area. Each comparable has a basement with finished area, 3½ to 4½ bathrooms, central air conditioning, a fireplace and a three-car garage. The comparables sold from February to June 2021 for prices ranging from \$600,000 to \$670,000 or from \$176.57 to \$192.92 per square foot of living area, including land. Finally, based on a calculation that the average sale price per square foot of the comparables was \$184, the appellant requested a total assessment reduction reflective of a market value of approximately \$657,800, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,382. The subject's assessment reflects a market value of \$739,220 or \$206.77 per square foot of living area, land included, when using the level of assessment of 33.33%.<sup>2</sup>

In response to the appellant's comparable sales, in a letter the Wheatland Township Assessor's Office noted that each dwelling was from 53 to 177 square feet smaller in living area than the subject. Each property sold in 2021 and appellant's comparable sale #1 was "sold in the private listing network." As to the issue of finished basement area for the comparables, as the assessor does not rely on the MLS published data and the assessor has not received permits for finished basements from the City of Naperville, in order to remain consistent with data gathered in the township, none of these comparables are recorded as having finished basement area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales which are within the subject's subdivision, within ±174 square feet in dwelling size of the subject home, are two-story homes with finished basements, three-car garages, similar features and were built within 2 years of the subject's year of construction. Lastly, three of the four properties presented by the board of review sold within a year of the lien date at issue of January 1, 2023.

The board of review comparable parcels are each improved with a two-story dwelling of frame exterior construction. The homes are either 25 or 27 years old and range in size from 3,401 to 3,620 square feet of living area. Each comparable has a basement with finished area, 2½ or 3½ bathrooms, central air conditioning, a fireplace and a three-car garage. The comparables sold from November 2021 to August 2022 for prices ranging from \$700,000 to \$769,900 or from \$201.10 to \$216.93 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

### **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

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<sup>2</sup> 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

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 eight comparable sales of similar dwellings that are also similar in age and located in the same neighborhood as the subject property. The Property Tax Appeal Board has given reduced weight to the appellant's comparable sales along with board of review comparable #4 each of which sold from 13 months to 22 months prior to the lien date at issue of January 1, 2023, making these sales less likely to depict the market value of the subject property as of the lien date.

Therefore, on this record, the Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3, which are similar to the subject in location, age, dwelling size, foundation type, basement finish area, garage capacity and other features. More importantly, each of these comparables sold 4 to 7 months prior to the lien date at issue. Thus, these properties sold most proximate in time to the date at issue for prices ranging from \$700,000 to \$769,900 or from \$205.82 to \$216.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$739,220 or \$206.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall market value and on a per-square-foot of living area basis.

Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject property, the Board finds 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: \_\_\_\_\_

October 15, 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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