



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

APPELLANT: Dilip Patel  
DOCKET NO.: 23-03415.001-R-1 through 23-03415.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dilip Patel, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-03415.001-R-1	07-01-02-113-003-0000	63,440	315,506	378,946
23-03415.002-R-1	07-01-02-113-008-0000	63,440	0	\$63,440

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 2-story dwelling of brick and frame exterior construction with 5,531 square feet of living area. The dwelling was constructed in 2012. Features of the home include a basement, central air conditioning, two fireplaces, and a 2-car garage.<sup>1</sup> The property has an approximately 26,040 square foot site and 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 information on three comparable sales located on the same block or 10 blocks from the subject, one of which is within the same assessment neighborhood code as the subject. The parcels range in size from 10,463 to 12,610 square feet of land area and are

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<sup>1</sup> The Board finds the best evidence of features is found in its property record card presented by the board of review.

improved with 2-story homes of brick and frame exterior construction ranging in size from 4,882 to 5,494 square feet of living area. The dwellings were built from 2005 to 2021. Each home has a basement, two of which have finished area, central air conditioning, two or three fireplaces, and a 2-car or a 3-car garage. The comparables sold from May 2021 to October 2022 for prices ranging from \$1,035,452 to \$1,117,500 or from \$188.47 to \$228.90 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 combined assessment for the subject of \$442,386. The subject's assessment reflects a market value of \$1,327,291 or \$239.97 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.10 of a mile from the subject and within the same assessment neighborhood code as the subject. Comparable #1 is the same sale as the appellant's comparable #2. The comparables have 12,600 or 13,300 square foot sites that are improved with 2-story homes of frame exterior construction ranging in size from 4,417 to 4,882 square feet of living area. The dwellings were built from 2008 to 2012. Each home has a basement with finished area, central air conditioning, two fireplaces, and a garage ranging in size from 729 to 806 square feet of building area. The comparables sold from August 2022 to April 2023 for prices ranging from \$1,117,500 to \$1,250,000 or from \$228.90 to \$266.52 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the appellant's comparables differ from the subject in dwelling size, sold less proximate in time to the assessment date, and/or are located in a different subdivision than the subject. It was argued the board of review's comparables are similar to the subject in dwelling size, garage size, foundation type, and fireplace count and are located in the same subdivision as the subject, but it was acknowledged these comparables have finished basement area unlike the subject. It was explained that the subject has an additional vacant lot located behind the subject home. Two vacant parcels of land in the subject's subdivision were reported to have each sold in November 2021 for a price of \$450,000, and these two parcels and the subject's vacant parcel each have land assessments of \$63,440, which reflect a market value of \$190,320. Based on this evidence the board of review requested confirmation of the subject's 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. Adm. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

construction costs. 86 Ill.Adm.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 record contains a total of five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which sold less proximate in time to the assessment date, are located less proximate in distance to the subject, and/or are less similar to the subject in age than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables, including the common sale, which sold more proximate in time to the assessment date and are similar to the subject in age, location, and some features, although these comparables are smaller homes on smaller lots than the subject, but have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$1,117,500 to \$1,250,000 or from \$228.90 to \$266.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,327,291 or \$239.97 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value but within the range on a per square foot basis, which is logical given the subject is a larger home on a larger lot than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

December 17, 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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