



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

APPELLANT: Amol V. Bargaje
DOCKET NO.: 23-05310.001-R-1
PARCEL NO.: 03-36-129-018

The parties of record before the Property Tax Appeal Board are Amol V. Bargaje, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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: \$49,360
IMPR.: \$224,160
TOTAL: \$273,520

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 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 parties appeared before the Property Tax Appeal Board for a hearing at the DuPage County Board of Review Office in Wheaton pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, David Kieta, and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Donna Castiglia, Senior Residential Appraiser for Addison Township.

The subject property consists of a 2-story dwelling of brick exterior construction with 3,736 square feet of living area. The dwelling was constructed in 2013 and is approximately 10 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 634 square foot garage. The property has a 7,800 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with the same neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,436 to 3,959 square feet of living area. The dwellings are 11 to 13 years old and have unfinished basements. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 438 to 631 square feet of building area. The comparables have improvement assessments ranging from \$199,760 to \$230,330 or from \$58.03 to \$58.18 per square foot of living area. 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 \$308,860. The subject property has an improvement assessment of \$259,500 or \$69.46 per square foot of living area.

In support of this argument the board of review submitted information on six comparables with the same neighborhood code and located from .04 to .27 of a mile from the subject. The comparables are improved with 2-story dwellings of brick, frame, or frame and brick exterior construction ranging in size from 3,507 to 3,666 square feet of living area. The dwellings were built from 2013 to 2022 and have basements, four of which are either 50% or 100% finished. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 431 to 692 square feet of building area. The comparables have improvement assessments ranging from \$248,070 to \$264,440 or from \$69.06 to \$72.95 per square foot of living area. The board of review also submitted a comparable sales map depicting the locations of both parties comparables in relation to the subject.

Donna Castiglia, Senior Residential Appraiser for Addison Township testified that she provided six comparables of similar 2-story+ like the subject, two of which also have similar unfinished basements. Based on the sales ratio study for the subject neighborhood, Castiglia further testified that 2-story homes built in 2013 and after were found to have higher values and therefore, were classified as 2-story+. As to the appellant's comparables, Castiglia testified they are 2-story homes that were built prior to 2013 and have less value than homes built in 2013 and after. Mr. Whistler stated to the appellant's counsel that the subject has five baths based on online mls information and knows nothing can be changed for this hearing but wanted the appellant's counsel to know that there may be a request for an inspection to confirm bath count.

Based on this evidence the board of review requested confirmation of the subject's assessment.

When questioned by the Administrative Law Judge, Castiglia testified that the comparable homes with finished basements are superior to the subject's unfinished basement.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten comparables for the Board's consideration. The Board gives less weight to board of review comparables #1, #2, #3, #5 and #6 which have finished basement area and/or are less similar in age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparable #4 which have unfinished basements and are more similar in age with varying degrees of similarity in location, dwelling size and features. However, three comparables have smaller garages (176 to 199 square feet) than the subject's garage, suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments that ranged from \$199,760 to \$250,150 or from \$58.03 to \$69.06 per square foot of living area. The subject's improvement assessment of \$259,500 or \$69.46 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject the Board finds the subject's improvement is excessive. Based on this record the Board finds the appellant proved by clear and convincing evidence that a reduction in the subject's improvement is 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: June 17, 2025



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

Amol V Bargaje, by attorney:
David Kieta
Kieta Law LLC
0S331 Summit Drive
Winfield, IL 60190

COUNTY

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