



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

APPELLANT: Mehul & Lipi Sekhadia
DOCKET NO.: 23-05333.001-R-1
PARCEL NO.: 09-11-120-002

The parties of record before the Property Tax Appeal Board are Mehul & Lipi Sekhadia, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$79,050
IMPR.: \$422,500
TOTAL: \$501,550

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 appellants was attorney, David Browne, along with the witness, David Conaghan, and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Mark Hoyert, Deputy Assessor from the Downers Grove Township Assessor's Office.

The subject property consists of a 2.5-story dwelling of brick exterior construction with 3,782 square feet of living area.¹ The dwelling was constructed in 2012 and is approximately 11 years old. Features of the home include a basement with finished area, central air conditioning, one

¹ The Board finds the best description of the subject property was the appellant's appraisal which include a building sketch with dimensions and area calculations.

fireplace, and a 3-car garage with 690 square feet of building area. The property has a 12,020 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. The appellants appeared before the Property Tax Appeal Board through counsel claiming overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal of the subject property. The appellants' counsel called David Conaghan as a witness without objection. Conaghan is employed by PJC Group and is a Certified General Real Estate Appraiser licensed in Illinois. Conaghan testified that he has been appraising for the PJC Group for 22 years. Conaghan testified that his associate, Tom Boyle and he prepared an appraisal of the subject property for an ad valorem tax assessment. The property rights appraised were fee simple. Conaghan provided direct testimony regarding the appraisal methodology and final value conclusion. Conaghan relied on the sales comparison approach to value in estimating the subject property's market value of \$1,395,000 as of January 1, 2023.

Under the sales comparison approach to value the appraiser used five comparables sales located in Clarendon Hills and Hinsdale and approximately .39 to .65 of a mile from the subject property. The comparables have sites ranging in size from 6,150 to 8,335 square feet of land area that are improved with Traditional style dwellings ranging in age from 10 to 21 years old and in size from 2,892 to 3,942 square feet of living area. Each comparable has central air conditioning, one to four fireplaces, and a 2-car garage. The comparables sold from February 2021 to March 2022 for prices ranging from \$1,285,000 to \$1,400,000 or from \$325.98 to \$457.79 per square foot of living area, including land. The appraiser adjusted comparable #3 for concessions and also adjusted the comparables for differences from subject in site size, bathroom count, gross living area, garage capacity, and fireplace count. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$1,395,000 as of January 1, 2023. Based on this evidence, the appellants requested a reduction in the subject property's total assessment to reflect the appraised value.

Under cross examination, Conaghan confirmed that comparable #1 is located on a busy street and the four remaining comparables are located in Hinsdale but contends they fall within his Multiple Listing Service (MLS) search parameters of comparable sales located within 1 mile from the subject property. When questioned about board of review comparable #3, Conaghan testified this comparable was not used because the MLS indicated 5,000 square feet of living area which did not fall within his search parameters. Whistler stated that the MLS included the basement finished area in the gross living area which was not refuted by the appellants' witness or counsel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$501,550. The subject's assessment reflects a market value of \$1,508,875 or \$398.96 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

Mr. Whistler introduced Mark Hoyert as a witness. Hoyert testified he has been the Deputy Assessor for Downers Grove Township for approximately 6 years and is a Certified Illinois

Assessing Officer. Hoyert testified he is familiar with the subject property; and he prepared the evidence in support of the subject's assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Clarendon Hills and .22 to .87 of a mile from the subject. The comparables have sites ranging in size from 9,000 to 11,400 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 3,481 to 3,793 square feet of living area. The dwellings were constructed from 2011 to 2022 and have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 453 to 631 square feet of building area. The comparables sold from February 2022 to July 2023 for prices ranging from \$1,500,000 to \$1,699,000 or from \$405.41 to \$447.93 per square foot of living area, including land. The board of review submitted a map depicting the locations of both parties' comparable sales in relation to the subject. Based on this evidence the board of review requests confirmation of the subject's assessment.

In rebuttal, Conaghan asserted board of review comparable #4 was a land sale that sold for \$385,000 in the MLS and would have not been considered. As to the remaining board of review comparables, Conaghan testified that these properties appear to be similar to the subject but they would have not shown up in his search due to the square footage of living area differences. Conaghan further testified that if the MLS and assessor records for living area do not match, they will not consider the sale.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains the appellants' appraisal and the six board of review comparable sales for the Board's consideration.

The Board gives little weight to the appellants' appraisal for the following reasons. First, during testimony the appraiser confirmed that appraisal comparable #1 is located on a busy street but did not disclose or make an adjustment in the appraisal analysis. Second, comparables #2 through #5 are located in Hinsdale while the subject and the board of review comparables are located in Clarendon Hills. Third, these four comparables are 18% to 24% smaller in dwelling size when compared to the subject. Fourth, appellants' comparables #3, #4 and #5 sold in 2021, less proximate in time to the assessment date at issue than the comparables submitted by the board of review. Lastly, the Board finds all the appraisal comparables have smaller sites and the appraiser applied a minimal adjustment of \$1.00 per square foot for size differences when during testimony the appraiser disclosed a land purchase in Clarendon Hills for \$375,000 or \$32.89 per square foot of land area, further diminishing the credibility of the appraisal report.

The Board gives less weight to board of review comparable #4 which was a sale of a new construction home.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 which sold more proximate in time to the assessment date at issue and overall are more similar to the subject in location, age, dwelling size and features than those selected by the appellants' appraiser. These comparable sales sold for prices of \$1,500,000 and \$1,699,000 or from \$405.41 to \$447.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,508,875 or \$398.96 per square foot of living area, including land, which is within the range established by the best comparable sales on overall market value and is below the range on a price square foot. Based on this evidence the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: _____

November 25, 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

Mehul & Lipi Sekhadia, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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