



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

APPELLANT: Prakash Patel
DOCKET NO.: 23-05395.001-R-1
PARCEL NO.: 03-35-302-002

The parties of record before the Property Tax Appeal Board are Prakash Patel, 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 **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: \$65,100
IMPR.: \$269,720
TOTAL: \$334,820

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 4,276 square feet of living area. The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include a full basement that is 100% finished, central air conditioning, a fireplace and a 452 square foot garage. The property has a 7,841 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$954,000 as of January 1, 2023. The appraisal report was prepared by Reagan R Schwarzlose, a State Certified General Real Estate Appraiser. The appraiser indicated that no exterior or interior of the subject property was completed. The property rights appraised were fee simple and intended use was to establish market value as of the retrospective date of January 1, 2023. The appraiser disclosed the subject has a crawl space foundation under description of improvements but under the sales comparison approach grid analysis the appraiser disclosed the subject has a full finished basement. The appraiser further disclosed the subject property has not sold or transferred during the 36 months prior to the effective date of the appraisal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value, the appraiser utilized four comparable sales to estimate the subject's market value. The comparables are located from .14 to .46 of a mile from the subject property. The parcels range in size from 7,485 to 8,271 square feet of land area and are improved with two-story dwellings that are 18 or 19 years old. The homes range in size from 3,507 to 4,089 square feet of living area and feature basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a 2-car or a 3-car garage. The comparables sold from January to December 2022 for prices ranging from \$865,000 to \$962,000 or from \$212.77 to \$271.75 per square foot of living area, including land. The appraiser adjusted the comparables for differences in bathroom count, living area, basement finish and garage amenity. After considering these adjustments to these comparable sales, the appraiser arrived an estimated market value for the subject property of \$954,000 as of January 1, 2023.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$334,820. The subject's assessment reflects a market value of \$1,007,280 or \$235.57 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.

In response to the appeal, the board of review submitted "Notes on PTAB Appeal" that critiqued appellant's comparables noting differences in living area, basement finish and features. In addition, the appraiser's opinion of value was \$21,101 less than what the home was purchased for in November 2020 in an upward market. At the hearing, Don Whistler objected to the appraisal because appraiser was not present to cross examine. The Administrative Law Judge reserved ruling on the objection.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with the same neighborhood code and located from .41 to .68 of a mile from the subject. The comparables have sites ranging in size from 3,476 to 4,922 square feet of land area and are improved with 2-story homes of brick or frame and brick exterior construction ranging in size from 3,476 to 4,922 square feet of living area. The homes were built from 2000 to 2006 and have basements, one of which is 75% finished. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 742 square feet of living area, including land. The comparables sold from June 2021 to June 2022 for prices

ranging from \$985,000 to \$1,275,000 or from \$250.70 to \$287.69 per square foot of living area, including land. The board of review reported the subject sold in November 2020 for \$976,101.

Donna Castiglia, Senior Residential Appraiser for Addison Township testified that the four comparable sales submitted for the board of review are 2-story homes located in the subject neighborhood that are similar in size and one has a finished basement similar to the subject. When questioned about the appraisal comparables, Castiglia testified that appellant's comparables #2 and #4 have unfinished basements.

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 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.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$954,000 as of January 1, 2023. The board of review objected to the appraisal report because the appraiser was not present at the hearing to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board gives less weight to the appellant's appraisal comparables #1, #2 and #4 as well as board of review comparables #1 and #4 due to differences in dwelling size and/or lack of finished basement area when compared to the subject. In addition, board of review comparable #4 sold in 2021 which is less proximate in time to the assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be appellant's appraisal comparable #3 along with board of review comparable #1 which overall are more similar to the subject in age, dwelling size and features as each has finished basement area similar to the subject. These comparables sold in December 2022 and June 2022 for prices of \$870,000 and \$1,275,000 or for \$212.77 and \$259.04 per square foot of living area, including land. The subject's total assessment reflects a market value of \$1,007,280 or \$235.57 per square foot of living area, including land which is bracketed by the best comparable sales in the record. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment 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

Prakash Patel, 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