



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

APPELLANT: Andy Zomaya  
DOCKET NO.: 23-05512.001-R-1  
PARCEL NO.: 05-20-218-014

The parties of record before the Property Tax Appeal Board are Andy Zomaya, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$50,060  
**IMPR.:** \$250,930  
**TOTAL:** \$300,990

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 subject property consists of a 2-story dwelling of frame and masonry exterior construction with 4,006 square feet of living area. The dwelling was built in 2007. Features of the home include a basement, central air conditioning, one fireplace, and two attached garages totaling 824 square feet of building area.<sup>1</sup> The property has a 16,066 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity

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<sup>1</sup> The parties differ regarding some details of the subject property. The Board finds the best evidence of the subject is gleaned from the evidence presented by the board of view which included a schematic drawing of the subject with measurements and comments. The evidence disclosed the subject has one fireplace and two garages totaling 824 square feet.

that are located in the same assessment neighborhood code as the subject property and from 0.3 of a mile to 1.2 miles from the subject. The comparables are improved with 2-story homes of frame and masonry exterior construction ranging in size from 3,218 to 4,619 square feet of living area. The dwellings were built from 2005 to 2014. Each comparable has a basement, central air conditioning, and a garage that ranges in size from 660 to 888 square feet of building area. The appellant reported "unknown" for fireplace count. The comparables have improvement assessments ranging from \$191,670 to \$257,210 or from \$53.02 to \$59.56 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$226,739 or \$56.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$300,990. The subject property has an improvement assessment of \$250,930 or \$62.64 per square foot of living area.

Additional evidence references by the board of review, as submitted into evidence, included a copy of its grid analysis and property record cards for its suggested comparables (Exhibit I) and an Assessment Data Sheet, property records cards for the subject and parties' comparables, and a map depicting the location of the parties' comparables in relation to the subject. However, the Board was unable to find the Assessment Data Sheet and property record cards in the evidence submitted. The board of review noted the improvement assessment per square foot range for each set of the parties' comparables; illustrating that the subject fell between the two separate ranges and based on uniformity is within the range. The board provided photographs and schematic drawings with measurements for its five suggested comparable properties.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within 0.71 of a mile from the subject and are within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes of frame or frame and masonry exterior construction ranging in size from 3,853 to 4,157 square feet of living area. The dwellings were built from 2004 to 2010. The homes each have a basement, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 660 to 945 square feet of building area. The comparables have improvement assessments ranging from \$271,630 to \$325,400 or from \$67.17 to \$79.72 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in dwelling size than the board of review's comparables.

The Board finds the best evidence of assessment equity to be the board of review comparables which are overall more similar to the subject in location, design, dwelling size, age, and most features. Three comparables have basement finish, unlike the subject, suggesting downward adjustments for this difference would be required to make them more equivalent to the subject. These comparables have improvement assessments that range from \$271,630 to \$325,400 or from \$67.17 to \$79.72 per square foot of living area. The subject's improvement assessment of \$250,930 or \$62.64 per square foot of living area falls below the range established by the best comparables in this record, as well as falling below the only two comparables, board of review comparables #4 and #5, described above, which have unfinished basements, like the subject. These two comparables have improvement assessments of \$271,630 and \$279,230 or \$67.17 and \$69.42 per square foot of living area. After considering the necessary adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: \_\_\_\_\_

January 21, 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

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