



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

APPELLANT: Daiva Bidva
DOCKET NO.: 23-05812.001-R-1
PARCEL NO.: 09-01-113-005

The parties of record before the Property Tax Appeal Board are Daiva Bidva, the appellant, by Brian S. Maher, attorney-at-law 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: \$91,220
IMPR.: \$121,710
TOTAL: \$212,930

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 is improved with a split-level style dwelling of frame and brick construction containing 1,686 square feet of living area. The dwelling was constructed in 1961. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 2½ bathrooms, and a garage with 510 square feet of building area located in the basement.¹ The property has a 10,625 square foot site located in Hinsdale, Downers Grove Township, DuPage County.

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

¹ The board of review submitted a copy of the subject's property record card from which some of the descriptive information was obtained. The property record card describes the home as having a 1,088 square foot basement that is 75% finished, two fireplaces on one smokestack, and a 510 square foot garage in the basement.

comparables improved with one-story dwellings of brick or frame construction that range in size from 1,712 to 2,137 square feet of living area. The homes were built from 1952 to 1961. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace, 1½ or 2 bathrooms, and an attached or detached garage ranging in size from 440 to 529 square feet of building area.² The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$106,120 to \$118,460 or from \$55.43 to \$61.99 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$97,973.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,930. The subject property has an improvement assessment of \$121,710 or \$72.19 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of frame and brick construction that range in size from 1,539 to 1,724 square feet of living area. The homes were built in 1964 or 1965. Each comparable has a basement that is partially finished, one fireplace, from 1½ to 2½ bathrooms, and a garage ranging in size from 400 to 528 square feet of building area.³ Two comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located from approximately .34 to .42 of a mile from the subject property. The comparables have improvement assessments ranging from \$110,420 to \$122,130 or from \$67.49 to \$71.75 per square foot of living area.

The appellant's submission also included a map depicting the location of the comparables submitted by both parties in relation to the subject property.

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 six comparables submitted by the parties to support their respective positions that are improved with homes that differ from the subject's split-level style. Nevertheless, the Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject dwelling in size as well as the fact each has an unfinished basement, unlike the subject property. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables as these properties are similar to

² The board of review submitted copies of the property record cards for the appellant's comparables disclosing comparable #1 has a 596 square foot basement that is 25% finished.

³ The board of review submitted copies of the property record cards for its comparables disclosing the properties have basements that are either 25% or 50% finished.

the subject dwelling in size, age, and basement finish. These comparables vary from the subject in other features which require adjustments to make them more equivalent to the subject property. Each comparable has one less fireplace than the subject, three of the comparables have ½ or 1 less bathroom than the subject, and one comparable does not have central air conditioning, a feature of the subject property; necessitating upward adjustments to each comparable to make them more equivalent to the subject property for these differences. These four comparables have improvement assessments that range from \$106,120 to \$122,130 or from \$61.99 to \$71.75 per square foot of living area. The subject's improvement assessment of \$121,710 or \$72.19 per square foot of living area falls within the range of the total improvement assessments but is above the range on a per square foot of living area basis as established by the best comparables in this record. The Board finds the subject's higher assessment on a per square foot of living area basis is appropriate given the property's superior features relative to these comparables. Based on this record 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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