



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

APPELLANT: George Poozhikunnel
DOCKET NO.: 23-05816.001-R-1
PARCEL NO.: 06-33-310-010

The parties of record before the Property Tax Appeal Board are George Poozhikunnel, 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: \$105,310
IMPR.: \$150,730
TOTAL: \$256,040

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 two-story dwelling of brick exterior construction with 3,950 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning, three full bathrooms, one half bathroom, a fireplace and a two-car garage containing 624 square feet of building area. The property has a 15,370 square foot site and is located in Oak Brook, York 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 three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction ranging in size from 3,374 to 4,819 square feet of living area. The dwellings were built from 1980 to 1987. Each comparable has a basement, central air conditioning, two or three full bathrooms, one or two

fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$93,560 to \$137,430 or from \$24.97 to \$31.41 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$111,745 or \$28.29 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 \$256,040. The subject property has an improvement assessment of \$150,730 or \$38.16 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor critiquing the differences between the subject dwelling and the appellant's three comparables noting differences in site sizes and/or dwelling size. The board of review also provided a grid analysis with information on the subject, the appellant's comparables and the township assessor's comparables, along with property record cards for the subject and both parties' comparables. The property record card for the appellant's comparables disclosed the garages range in size from 650 to 720 square feet of building area and that the appellant's #3 has an 880 square foot inground swimming pool.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, brick or stone; brick, frame or stone; or brick, masonry or stone exterior construction ranging in size from 3,796 to 3,961 square feet of living area. The dwellings were built from 1981 to 1986. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and three or four full bathrooms. Three comparables each have an additional half bathroom. Each comparable has one or three fireplaces and a garage ranging in size from 552 to 825 square feet of building area. The comparables have improvement assessments ranging from \$141,600 to \$173,820 or from \$36.76 to \$43.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #2, which appears to be an outlier due to its considerably lower improvement assessment of \$93,560 or \$24.97 per square foot of living area when compared to the improvement assessments of the other comparables in the record. The Board has also given less weight to appellant's comparables #1 and #3, which differ from the

subject in dwelling size and/or have an inground swimming pool, unlike the subject. The Board has given reduced weight to board of review comparable #2 as it has basement finish, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #3 and #4, which are similar to the subject in location, dwelling size, design, age and some features. These three comparables have improvement assessments ranging from \$141,600 to \$173,820 or from \$36.76 to \$43.88 per square foot of living area. The subject's improvement assessment of \$150,730 or \$38.16 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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: _____

December 17, 2024



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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