



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

APPELLANT: Sameet Thakrar
DOCKET NO.: 23-05841.001-R-1
PARCEL NO.: 09-15-207-048

The parties of record before the Property Tax Appeal Board are Sameet Thakrar, 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: \$43,880
IMPR.: \$217,760
TOTAL: \$261,640

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 two-story dwelling of frame exterior construction containing 3,183 square feet of living area. The dwelling was built in 2013. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace, 4½ bathrooms, and an attached garage with 669 square feet of building area. The property has a 9,114 square foot site located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of frame exterior construction that range in size from 2,724 to 3,701 square feet of living area. The dwellings were built from 2012 to 2019.

¹ The board of review submitted a copy of the subject's property record card disclosing the home has a 1,433 square foot basement with 75% finished area.

Each property has a basement with one having finished area, central air conditioning, one or two fireplaces, 2½ to 4½ bathrooms, and an attached garage ranging in size from 510 to 694 square feet of building area.² The comparables have the same assessment neighborhood code as the subject property and are located from within the same block to .7 of a mile from the subject property. The comparables have improvement assessments ranging from \$173,280 to \$231,480 or from \$62.55 to \$63.61 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$200,783.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,640. The subject property has an improvement assessment of \$217,760 or \$68.41 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 two-story dwellings of frame exterior construction that range in size from 2,604 to 2,779 square feet of living area. The homes were built in 2014 and 2015. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, two full bathrooms, one or two half bathrooms, and an attached garage with either 441 or 462 square feet of building area.³ These properties have the same assessment neighborhood code as the subject and are located from approximately .17 to .22 of a mile from the subject. The comparables have improvement assessments ranging from \$178,850 to \$191,250 or from \$67.70 to \$70.00 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables,⁴ copies of the property record cards for the subject and the comparables used by both parties, and a map depicting the location of the comparables submitted by the 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.

² The board of review submitted copies of the property record cards associated with the appellant's comparables disclosing comparable #2 has a 1,288 square foot basement that is 50% finished.

³ The board of review submitted copies of the property record cards associated with its comparables disclosing comparables #1 and #2 have unfinished basements while comparable #3 has a 1,698 square foot basement that is 75% finished. Additionally, the property record cards disclosed the comparables have garages with either 441 or 462 square feet of building area. In its grid analysis the board of review misreported the sizes of the garages by including the area over the garage in its calculations.

⁴ In the grid analysis of the appellant's comparables, based on the property record cards submitted by the board of review, the board of review misreported the sizes of the garages by including the area above the garages in its calculations.

The parties submitted information on six assessment equity comparables similar to the subject in location, style, age, and exterior construction to support their respective positions. The Board gives less weight to appellant's comparable #3 and board of review comparable #2 due to differences from the subject dwelling in size, as these two comparables represent the extremes of being larger or smaller than the subject dwelling. The four remaining comparables submitted by the parties range in size from 2,724 to 3,331 square feet of living area. Appellant's comparable #1 is approximately 5% larger than the subject dwelling and would require a downward adjustment to make it more equivalent to the subject in dwelling size. Appellant's comparable #2 and board of review comparables #1 and #3 are approximately 13% or 14% smaller than the subject dwelling suggesting upward adjustments would be appropriate to make them more equivalent to the subject in size. Each of these comparables has fewer bathrooms than the subject necessitating upward adjustments to the comparables would be appropriate to make them more equivalent to the subject for this difference. Appellant's comparable #2 and board of review comparables #1 and #3 have significantly smaller garages than the subject indicating upward adjustments to the comparables would be appropriate for this dissimilarity. Finally, appellant's comparable #1 and board of review comparable #1 have unfinished basements, unlike the subject property, suggesting upward adjustments to the comparables would be appropriate to make them more equivalent to the subject for this feature. These four comparables have improvement assessments ranging from \$173,280 to \$210,240 or from \$63.12 to \$70.00 per square foot of living area. The subject's improvement assessment of \$217,760 or \$68.41 per square foot of living area falls above the range of the total improvement assessments but is within the range on a per square foot basis as established by the best comparables in this record. The subject's overall higher improvement assessment is appropriate after considering the subject's dwelling size and/or superior features in relation to the best comparables in the record. 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sameet Thakrar, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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