



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

APPELLANT: Gaurav Malik
DOCKET NO.: 23-05861.001-R-1
PARCEL NO.: 09-14-202-013

The parties of record before the Property Tax Appeal Board are Gaurav Malik, the appellant, by Jessica Hill-Magiera, attorney-at-law in Lake Zurich, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$85,360
IMPR.: \$56,950
TOTAL: \$142,310

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 construction containing 2,278 square feet of living area. The dwelling was constructed in 1957. Features of the home include central air conditioning, 2½ bathrooms and an attached garage with 462 square feet of building area. The property has an 11,880 square foot site located in Hinsdale, 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 six equity comparables improved with two-story dwellings of frame construction that range in size from 2,080 to 2,375 square feet of living area. The homes were built from 1953 to 1956. The comparables have from 2 to 3 bathrooms and a garage ranging in size from 460 to 638 square feet of building area. Comparables #4 and #5 have central air conditioning and comparables #1 and #4 have one fireplace. The comparables have the same assessment neighborhood code as the

subject property and are located from approximately .21 to .46 of a mile from the subject property. These properties have improvement assessments ranging from \$29,830 to \$63,540 or from \$13.67 to \$30.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$53,146 or \$23.33 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 \$158,750. The subject property has an improvement assessment of \$73,390 or \$32.22 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 construction that range in size from 2,450 to 2,576 square feet of living area. The homes were built in 1953, 1954 and 1984, respectively. Each comparable has central air conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and a garage ranging in size from 520 to 552 square feet of building area. Comparables #1 and #3 have basements with finished area. Comparable #1 also has a shed with 56 square feet of building area.¹ The comparables have the same assessment neighborhood code as the subject and are located from .11 to .34 of a mile from the subject property. These properties have improvement assessments ranging from \$82,750 to \$94,670 or from \$33.78 to \$38.05 per square foot of living area.

The board of review also submitted copies of the property record cards for the comparables submitted by the parties, a grid analysis of the appellant's comparables, and a map depicting the location of the comparables in relation to the subject property. The property record card for appellant's comparable #1 disclosed the property had a partial assessment in 2023 as the home was demolished. The property record card for appellant's comparable #4 disclosed the board of review miscalculated the garage size in the grid analysis by including area over the garage in the calculation.

In rebuttal the appellant's counsel argued board of review property #1 was not comparable due to its finished basement area and board of review property #3 was not comparable due to its finished basement and larger garage. Appellant's counsel stated that board of review property #2 was acceptable and is the only building price per square foot that is higher than the subject property but one higher comparable should not be used to form a range when the rest of the evidence supports a reduction.

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

¹ The board of review submitted copies of the property record cards for its comparables disclosing #1 and #3 have basements that are 25% and 50% finished, respectively. The property record cards also disclosed that comparable #1 has a 56 square foot shed and comparable #3 has a 552 square foot garage, which was misreported on the grid analysis as the board of review included the room area over the garage in the calculation of the garage size.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on nine equity comparables to support their respective positions. The Board gives less weight to appellant's comparable #1 as the property record card for this property disclosed the home was demolished in 2023 and the property had a partial assessment in tax year 2023. The Board gives less weight to board of review comparables #1 and #3 due to each property having finished basement area, unlike the subject property, and comparable #3 is 31 years newer than the subject dwelling. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in size, being approximately 13% larger than the subject home. The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #6, which are similar to the subject in location, style, age and dwelling size. The comparables have varying degrees similarity to the subject in features such as: comparables #2, #3, and #6 lack central air conditioning, a feature of the subject property, necessitating upward adjustments to make them more equal to the subject property; comparables #4 and #5 have ½ less bathroom than the subject suggesting upward adjustments would be appropriate; comparables #2 and #6 have an additional ½ bathroom than the subject suggesting downward adjustments; and comparable #4 has a fireplace, unlike the subject property, indicating a downward adjustment would be appropriate. These comparables have improvement assessments that range from \$47,740 to \$63,540 or from \$21.74 to \$30.55 per square foot of living area. The subject's improvement assessment of \$73,390 or \$32.22 per square foot of living area falls above the range established by the best comparables in this record indicating the property is being inequitably assessed even after considering the suggested adjustments to make the comparables more equivalent to the subject property. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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