



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

APPELLANT: Jwalant Amin
DOCKET NO.: 23-05870.001-R-1
PARCEL NO.: 07-33-307-011

The parties of record before the Property Tax Appeal Board are Jwalant Amin, the appellant, by attorney Mark Berardi, of Berardi and Associates, LLC in Homer Glen; 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: \$84,680
IMPR.: \$242,200
TOTAL: \$326,880

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 2.5-story dwelling of frame and brick exterior construction with 5,694 square feet of living area.¹ The dwelling was built in 1987 and is approximately 36 years old. Features include a basement with finished area, central air conditioning, two fireplaces, five full bathrooms, and a 3-car garage with 679 square feet of building area. The property has a 15,064 square foot site and is located in Naperville, Naperville Township, DuPage County.

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

¹ The parties differ regarding some details of the subject property. The Board finds the best evidence of the subject is depicted in the subject's property record card which was submitted by the board of review and unrefuted by the appellant.

comparables that are located in the same assessment neighborhood code as the subject property, one of which is also on the same street as the subject. The comparables are improved with 2-story or 2.5-story homes of frame and brick exterior construction ranging in size from 4,586 to 4,879 square feet of living area. The homes are either 33 or 35 years old. Each comparable has a basement with finished area, central air conditioning, either two or three fireplaces, and a 3-car garage that ranges in size from 661 to 817 square feet of building area.² The homes each feature three or four full bathrooms. The comparables have improvement assessments ranging from \$172,880 to \$194,770 or from \$36.46 to \$40.49 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$221,812 or \$38.96 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 \$326,880. The subject property has an improvement assessment of \$242,200 or \$42.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same assessment neighborhood code as the subject property and within 0.38 of a mile from the subject. The comparables are improved with 2-story or 2.5-story homes of frame or frame and brick exterior construction ranging in size from 5,642 to 6,380 square feet of living area. The dwellings were built in either 1988 or 1994 and, thus, would be approximately 29 or 35 years old. Each comparable has a basement with finished area, central air conditioning, either two or three fireplaces, and a 3-car garage that ranges in size from 604 to 782 square feet of building area. The comparables have either three or four full bathrooms, three of which also have either one or two half bathrooms. The comparables have improvement assessments ranging from \$235,370 to \$271,380 or from \$43.03 to \$46.30 per square foot of living area. Additional evidence submitted by the board of review included a copy of a Comparables Report containing the parties' comparables, property record cards for each of the parties' suggested comparables, and a map depicting the location of the parties' comparables in relation to the subject. 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.

² The parties differ regarding some details of the appellant's comparable properties. The Board finds the best evidence of the appellant's comparable properties is depicted in their property record cards which were submitted by the board of review and unrefuted by the appellant.

The record contains a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are substantially smaller homes than the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are more similar to the subject in location, age, and varying degrees of similarity in design, bathroom count, and other features which would require appropriate adjustments to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$235,370 to \$271,380 or from \$43.03 to \$46.30 per square foot of living area per square foot of living area. The subject's improvement assessment of \$242,200 or \$42.54 per square foot of living area falls within the range established by the best comparables in this record. The subject's assessment is well supported when considering board of review comparable #2, a 2.5-story home like the subject, with an improvement assessment of \$243,180 or \$43.53 per square foot of living area. After considering appropriate adjustments to the best 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: March 18, 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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