



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

APPELLANT: Sanket Shah
DOCKET NO.: 23-05992.001-R-1
PARCEL NO.: 09-11-102-022

The parties of record before the Property Tax Appeal Board are Sanket Shah, the appellant; 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: \$75,330
IMPR.: \$293,160
TOTAL: \$368,490

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.

The parties appeared before the Property Tax Appeal Board on August 21, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 19, 2025. Appearing was the appellant Sanket Shah, and on behalf of the DuPage County Board of Review was Thomas McDonnell, Chairman, along with the board of review's witness, Mark Hoyert, Deputy Assessor for Downers Grove Township.

Findings of Fact

The subject property consists of a 2-story dwelling of brick exterior construction with 2,764 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 720 square foot garage. The property has an approximately 10,584 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and Multiple Listing Service (MLS) sheets with information on seven comparable sales located less than one mile from the subject property. The comparables have sites that range in size from 8,514 to 10,924 square feet of land area and are improved with 2-story or 3-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 2,590 to 3,739 square feet of living area. The dwellings were built from 1950 to 1996. Each comparable has a basement, six of which have finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 528 square feet of building area. The properties sold from October 2020 to April 2022 for prices ranging from \$839,000 to \$1,100,000 or from \$264.12 to \$338.91 per square foot of living area, land included. The appellant's grid analysis reported the subject property sold in May 2020 for a price of \$950,000 or \$343.70 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$300,000 which reflects a market value of \$900,090 or \$325.65 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

Under cross-examination, Mr. Shah testified his comparable evidence was prepared by consultant, Fritz Telefson, and that Mr. Telefson would be compensated based on the outcome of the appeal, or on a contingency basis. Shah further testified he bought the subject property for \$950,000 in May 2020 in an arm's length transaction and agreed that market values had increased between 2020 and 2023.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$368,490. The subject's assessment reflects a market value of \$1,108,574 or \$401.08 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

McDonnell introduced his witness, Mark Hoyert, who was accepted as an expert witness and presented the board of review's evidence. In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.26 of a mile from the subject property. The comparables have sites that range in size from 9,096 to 10,560 square feet of land area and are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 2,740 to 3,240 square feet of living area. The homes were built in 1950 or 1999. Each comparable has a basement with finished area,¹ central air conditioning, one fireplace and a garage ranging in size from 441 to 627 square feet of building area. The board of review's grid analysis also reported the subject's May 2020 sale for a price of \$950,000 or \$343.70 per square foot of living area, land included. The properties sold from January 2022 to April 2023 for prices ranging from \$1,200,000 to \$1,415,000 or from \$388.58 to \$484.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under cross-examination, Shah asked Hoyert about, 26 Gilbert Avenue, board of review comparable #1 which sold in 2019 for \$885,000 and again in 2022 for a sale price \$1,200,000.

¹ The appellant submitted copies of the MLS sheets for each of the board of review comparables which disclosed comparable #2 has finished basement area.

Hoyert testified the board of review did not consider the 2019 sale and only used the 2022 sale price associated with the board of review's comparable #1.

In written rebuttal, the appellant argued he submitted seven comparable sales while the board of review submitted only three comparable sales to support its assessment of the subject property. The appellant opined "the number and quality" of his comparables warrants a reduction in the subject's assessment. The appellant submitted copies of the MLS sheets for each of the board of review comparable sales, arguing the properties either had prior sales and/or the properties appeared to be renovated/updated.

McDonnell contended that quality of comparables and not the quantity of the comparables is what should be considered, in addition to the unrefuted arm's length sale of the subject property for \$950,000 in May 2020 and the Property Tax Appeal Board should sustain the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold less proximate to the January 1, 2023 assessment date than other properties in the record or differ from the subject in age, design and/or dwelling size. The Board also gives less weight to board of review comparable #2 which differs from the subject in age.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design and other features. These two comparables sold in January and August 2022 for prices of \$1,200,000 and \$1,259,000 or \$388.58 and \$437.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,108,574 or \$401.08 per square foot of living area, including land, which falls below the two best comparables on a market value basis and is bracketed by the two best comparable sales in this record on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

Furthermore, the Board finds the subject's May 2020 sale for \$950,000 or \$343.70 per square foot undermines the appellant's requested reduction in assessment to reflect a market value below the 2020 purchase price.

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: _____

September 16, 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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