



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

APPELLANT: Gaurav Malik
DOCKET NO.: 24-01075.001-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: \$92,855
IMPR.: \$61,950
TOTAL: \$154,805

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2024 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-story dwelling of frame exterior construction with 2,278 square feet of living area. The dwelling was constructed in 1957. Features of the home include a basement, central air conditioning, and a 462 square foot garage. The property has an 11,880 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on a contention law. The appellant disclosed in the appeal petition that the subject is an owner-occupied residence. The appellant asserted the subject property was the subject matter of an appeal before the Board the prior tax year as Docket No. 23-05861-R-1 in which the Board issued a decision lowering the subject's assessment to \$142,310 based on the evidence presented by the parties. The appellant asserted 2023 and 2024 are within the same general assessment cycle.

Based on the foregoing, the appellant requested the subject's assessment for the 2023 tax year be rolled over to the 2024 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,689. The subject's assessment reflects a market value of \$518,119 or \$227.44 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The board of review disclosed 2023 was the first year of the general assessment cycle for the subject property and that an equalization factor of 1.0878 was applied to all non-farm properties in Downers Grove Township in 2024.

In support of its contention of the correct assessment, the board of review submitted evidence disclosing the subject property was purchased on August 22, 2024 for a price of \$653,000. In support of this sale the board of review submitted a copy of a Real Estate Transfer Declaration describing a sale date of August 22, 2024 and a sale price of \$653,000 and indicating the property was advertised for sale. The Real Estate Transfer Declaration was filed with the DuPage County Recorder on December 12, 2024. The board of review also submitted a copy of a Warranty Deed for the sale dated August 22, 2024, notarized on August 22, 2024, and recorded with the DuPage County Recorder on December 12, 2024. Based on this evidence, the board of review requested an increase in the subject's assessment to reflect the purchase price.

The board of review also presented information on five comparable sales that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the comparable sales submitted by the board of review is given no weight. Based on the comparable sales, the Board requested an increase in the subject's assessment to \$212,613 to reflect a market value of \$637,840.

In written rebuttal, the appellant argued the sale occurred on December 10, 2024, which is more remote from the January 1, 2024 assessment date. The appellant presented a listing sheet indicating the subject sold on December 10, 2024 for a price of \$653,000, was listed on September 22, 2024, and was under contract as of October 28, 2024.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2023 tax year must be rolled over, or

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

carried forward, to the 2024 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). Section 16-185 of the Property Tax Code states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, **unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based**, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185 (emphasis added).²

The record establishes that the subject property was the subject matter of an appeal before the Board for the 2023 tax year under Docket No. 23-05861-R-1, in which the Board issued a decision lowering the subject's assessment to \$142,310. The subject property is an owner-occupied residence. The 2023 and 2024 tax years are within the same general assessment period and an equalization factor of 1.0878 was applied in Downers Grove Township in 2024. The 2023 decision has not been reversed or modified upon review. On these facts, the appellant initially satisfies the requirements for application of the rollover statute. The question thus becomes whether a subsequent sale of the property in 2024 nullifies that rollover.

The record contains conflicting evidence regarding the timing of the sale. The board of review reported a sale in August 2024 for \$653,000, while the appellant, in rebuttal, reported the sale as having occurred in December 2024 for the same amount. No party has provided sufficient documentary evidence to reconcile why transfer documents were executed in August but recorded in December; why the property was listed for sale in September notwithstanding the August transfer; or why the reported sale price was identical in both months. Although the precise date is disputed, it is undisputed that a sale occurred in 2024. The Board finds the sale took place after January 1, 2024.

The board of review contends that this subsequent sale should be applied retroactively, nullifying the appellant's eligibility for a rollover. The Board rejects that argument. It is well settled that "real estate shall be assessed in the name of the owner and at the value as of January 1 lien date." People ex rel. Kassabaum v. Hopkins, 106 Ill. 2d 473, 476, 478 N.E.2d 1332, 1333 (1985). The status of property for taxation is fixed as of that date. Id. at 477. This principle, although articulated in the exemption context, applies with equal force to preferential treatment afforded under section 16-185. Nothing in the statutory text evinces legislative intent that a subsequent sale be applied retroactively to alter the January 1 lien date status of the property. Absent such a directive, the Board declines to so construe the statute. See Kassabaum, 106 Ill. 2d at 477.

Accordingly, the Board finds that the appellant was entitled, as a matter of law, to application of the Rollover Statute as of January 1, 2024. The subsequent sale in 2024 operates prospectively,

² This portion of section 16-185 is commonly referred to as the "Rollover Statute."

not retroactively. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$154,805, which is less than the 2024 assessment of the subject property of \$172,689. Based on this record, the Board finds the subject is entitled to a rollover under section 16-185 for the 2024 tax year 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: _____

October 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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