



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

APPELLANT: Mehul & Lipi Sekhadia  
DOCKET NO.: 24-03789.001-R-1  
PARCEL NO.: 09-11-120-002

The parties of record before the Property Tax Appeal Board are Mehul & Lipi Sekhadia, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:** \$85,991  
**IMPR.:** \$459,596  
**TOTAL:** \$545,587

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 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 2.5-story dwelling of brick exterior construction with 3,782 square feet of living area.<sup>1</sup> The dwelling was constructed in 2012 and is approximately 12 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 3-car garage with 690 square feet of building area. The property has a 12,020 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$1,395,000 as of January 1, 2023. The appraisal was prepared by David Conaghan, a Certified General Real Estate Appraiser, and Tom Boyle J. Boyle, Jr., Associate Real Estate Trainee

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<sup>1</sup> The Board finds the best description of the subject property was the appellant's appraisal which included a dwelling sketch with dimensions and area calculations.

Appraiser. The property rights appraised were fee simple. The purpose of the appraisal was for an ad valorem tax assessment. The appraisers considered the subject property to be a single-family residence of good quality of construction and is in average condition. The appraisers relied on the sales comparison approach to value in estimating the subject property's market value.

Under the sales comparison approach to value the appraisers used five comparables sales located in Clarendon Hills and Hinsdale and approximately .39 to .65 of a mile from the subject property. The comparables have sites ranging in size from 6,150 to 8,335 square feet of land area that are improved with Traditional style dwellings ranging in age from 10 to 21 years old and in size from 2,892 to 3,942 square feet of living area. Each comparable has central air conditioning, one to four fireplaces, and a 2-car garage. The comparables sold from February 2021 to March 2022 for prices ranging from \$1,275,000 to \$1,400,000 or from \$325.98 to \$457.79 per square foot of living area, including land. The appraisers adjusted comparable #3 for concessions and also adjusted the comparables for differences from subject in site size, bathroom count, gross living area, garage capacity, and fireplace count. After considering adjustments to the comparables for differences when compared to the subject, the appraisers arrived at an estimated market value of \$1,395,000 as of January 1, 2023. Based on this evidence, the appellants requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$545,587. The subject's assessment reflects a market value of \$1,636,925 or \$432.82 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal the board of review asserted the appraisal comparables are not located within the subject neighborhood.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in Clarendon Hills and .22 to .87 of a mile from the subject. The comparables have sites ranging in size from 9,000 to 11,400 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 3,481 to 3,809 square feet of living area. The dwellings were constructed from 2011 to 2024 and have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 453 to 631 square feet of building area. The comparables sold from February 2022 to January 2024 for prices ranging from \$1,500,000 to \$2,375,000 or from \$405.41 to \$623.52 per square foot of living area, including land. The board of review submitted a map depicting the locations of both parties' comparable sales in relation to the subject. Based on this evidence the board of review requests confirmation of the subject's assessment.

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<sup>2</sup>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.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains the appellants' appraisal and the five board of review comparable sales for the Board's consideration.

The Board gives less weight to the appraisal as the comparables utilized in the appraisal sold from February 2021 to March 2022 or approximately 21 to 36 months prior to the January 1, 2024, assessment date and are less likely to be reflective of market value as of that date. In addition, comparables #2 through #5 are located in Hinsdale while the subject and the board of review comparables are located in Clarendon Hills. Furthermore, comparables #2 through #5 are 18% to 24% smaller in dwelling size when compared to the subject. For these reasons the Board finds the credibility and reliability of the appraiser's conclusion of value to be diminished.

The Board also gives less weight to board of review comparable #3 which also sold in May 2022, less proximate in time to the assessment date at issue than the other sales in the record and to board of review comparables #4 and #5 which are sales of new construction homes unlike the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2 which sold more proximate in time to the assessment date at issue and overall are more similar to the subject in location, age, dwelling size and features than those selected by the appellants' appraiser. These comparable sales sold for prices of \$1,500,000 and \$1,699,000 or \$405.41 and \$447.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,636,925 or \$432.82 per square foot of living area, including land, which is bracketed by the best comparable sales in the record. Based on this evidence the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

April 21, 2026



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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