



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

APPELLANT: Jasdeep Duggal
DOCKET NO.: 24-04183.001-R-1
PARCEL NO.: 03-15-311-036

The parties of record before the Property Tax Appeal Board are Jasdeep Duggal, the appellant, by attorney David Kieta, of Kieta Law LLC, in Winfield, 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: \$53,661
IMPR.: \$168,511
TOTAL: \$222,172

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 two-story dwelling of brick exterior construction with 3,838 square feet of living area. The dwelling was constructed in 2006 and is 18 years old. Features of the home include an unfinished basement, 4 full bathrooms, central air conditioning, a fireplace, and a 616 square foot garage. The property has a 12,324 square foot site and is located in Wood Dale, Addison 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 four equity comparables located in the same neighborhood code and from .46 to .58 of a mile from the subject. The comparables consist of two-story dwellings of brick and frame exterior construction which range in age from 16 to 22 years old. The homes range in size from 3,093 to 3,408 square feet of living area. Each comparable has an unfinished basement, from 2 or 3 full bathrooms,

where three comparables each have a half-bath, central air conditioning, and a garage ranging in size from 400 to 494 square feet of building area. Three homes each have a fireplace. The comparables have improvement assessments ranging from \$96,096 to \$134,561 or from \$28.20 to \$42.58 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$146,765 or \$38.24 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 \$222,172. The subject property has an improvement assessment of \$168,511 or \$43.91 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. As to the comparables presented by the appellant, the assessor remarked on differences in lot size,¹ exterior construction, dwelling size, basement size, bath count (both full and half-bath), fireplace count, and/or garage size differences. In addition, a grid reiterating the appellant's comparables, along with supporting property record cards, was provided indicating the subject and appellant's comparable #2 each have two central air conditioning units.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five equity comparables along with supporting property record cards. The comparables are each located in the same neighborhood code and from .01 to .46 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction which range in age from 17 to 33 years old. The homes range in size from 3,712 to 3,916 square feet of living area. Each comparable has an unfinished basement, 2 to 4 full bathrooms, one comparable has an additional half-bath, central air conditioning, a fireplace, and a garage ranging in size from 483 to 876 square feet of building area. The comparables have improvement assessments ranging from \$153,369 to \$177,736 or from \$41.32 to \$45.70 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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.

¹ As the basis of appeal is lack of assessment equity concerning the improvement, differences in lot size are not a relevant consideration in this appeal.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which differ in dwelling size from more than 11% to more than 19% when compared to the subject dwelling size of 3,838 square feet. The Board has given reduced weight to board of review comparables #1, #2 and #4, due to significant differences in age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #5, which are 17 and 20 years old, respectively, and contain 3,889 and 3,916 square feet of living area, respectively. Each of these homes have 4 full bathrooms like the subject. Adjustments to the garage sizes of each of these comparables is necessary to make them more equivalent to the subject. These comparables have improvement assessments of \$175,941 and \$177,736 or of \$44.93 and \$45.70 per square foot of living area. The subject's improvement assessment of \$168,511 or \$43.91 per square foot of living area falls below the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables in the record, 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: _____

November 25, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jasdeep Duggal, by attorney:
David Kieta
Kieta Law LLC
0S331 Summit Drive
Winfield, IL 60190

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187