



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

APPELLANT: Atanu Rudra
DOCKET NO.: 24-04286.001-R-1
PARCEL NO.: 07-16-402-058

The parties of record before the Property Tax Appeal Board are Atanu Rudra, 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: \$40,843
IMPR.: \$120,071
TOTAL: \$160,914

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 end-unit townhome of frame and brick exterior construction with 1,947 square feet of living area.¹ The dwelling was constructed in 2018 and is approximately 6 years old. Features of the townhome include a basement with 620 square feet of finished area, central air conditioning, a fireplace and a two-car garage containing 483 square feet of building area. The property has a 2,368 square foot site with a pond view and is located in Aurora, Naperville Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on six

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the evidence provided by the board of review which included a copy of the subject's property information printout, a supplemental grid analysis with additional information for the subject and an exterior photograph of the subject dwelling.

equity comparables that have the same assessment neighborhood code as the subject and are located within .06 of a mile from the subject property. The comparables are improved with two-story townhomes of frame and brick exterior construction, each containing 1,947 square feet of living area. The dwellings are either 6 or 8 years old. The comparables each have a basement and a two-car garage. No data was provided regarding basement finish or fireplace count, if any, for the comparables. The comparables have improvement assessments that range from \$111,168 to \$113,315 or from \$57.10 to \$58.20 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$112,598 or \$57.83 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 \$160,914. The subject has an improvement assessment of \$120,071 or \$61.67 per square foot of living area.

In response to the appeal, the board of review submitted a comparable report prepared by the township assessor which contained information on the appellant's six comparables, along with information on five comparables chosen by the assessor. The assessor argued that the subject has finished basement area which includes a full bathroom but none of the appellant's comparables have finished basement area.

In support of its contention of the correct assessment the board of review, through the township assessor submitted a grid analysis with information on five equity comparables, as well as property information printouts for the subject and each of these comparables. The comparables have the same assessment neighborhood code as the subject and are located within .06 of a mile from the subject property. The comparables are improved with two-story townhomes of frame and brick exterior construction, each containing 1,947 square feet of living area. The dwellings were built from 2016 to 2018. The comparables each have a basement with either 549 or 620 square feet of living area, central air conditioning and a garage containing 483 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$117,433 to \$120,071 or from \$60.31 to \$61.67 per square foot of living area.

As part of its argument, the board of review contends that its comparables #1, #2 and #4 are each identical to the subject in dwelling, basement and garage sizes, although comparable #1 does not have a finished basement like the subject. Comparable #5 is a smaller inside unit which the board of review contends warrants a lower estimated market value and sale price when compared to the subject.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The parties submitted twelve equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables which lack central air conditioning and basement finish, both features of the subject.

The Board finds the best evidence of assessment equity to be the five comparables submitted by the board of review, which have basement finish like the subject and are similar to the subject in location and identical to the subject in dwelling size and design. However, the Board finds board of review comparable #2 has less basement finish than the subject, the board of review's comparables #3 and #5 are somewhat older than the subject, and board of review's comparables #4 and #5 lack a fireplace, a feature of the subject, suggesting upward adjustments for these differences would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments that range from \$117,433 to \$120,071 or from \$60.31 to \$61.67 per square foot of living area. The subject property has an improvement assessment of \$120,071 or \$61.67 per square foot of living area, which is supported by the best comparables in the record. After considering 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

Based on this record, the Board finds 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: _____

December 23, 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

Atanu Rudra, 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