



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

APPELLANT: Urveshkumar Soni
DOCKET NO.: 24-04288.001-R-1
PARCEL NO.: 08-17-405-029

The parties of record before the Property Tax Appeal Board are Urveshkumar Soni, 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: \$69,643
IMPR.: \$113,482
TOTAL: \$183,125

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 tri-level dwelling of frame exterior construction with 2,798 square feet of living area.¹ The dwelling was constructed in 1978 and is approximately 46 years old. Features of the home include a 1,344 square foot basement with 1,097 square feet of finished area, central air conditioning, 4 bathrooms, a fireplace and a garage with 484 square feet of building area. The property has a 12,985 square foot site and is located in Naperville, Lisle 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 and an exterior photograph of the subject dwelling.

equity comparables that have the same assessment neighborhood code as the subject and are located within .20 of a mile from the subject property. The appellant reported the comparables are improved with two-story dwellings ranging in size from 2,650 to 2,934 square feet of living area. The dwellings are from 46 to 54 years old. The appellant reported that each comparable has a basement ranging in size from 655 to 1,418 square feet, 2½ or 3 bathrooms, two fireplaces and a garage ranging in size from 462 to 644 square feet of building area. The comparables have improvement assessments that range from \$88,313 to \$113,953 or from \$33.33 to \$39.12 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$103,305 or \$36.92 per square foot of

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,125. The subject has an improvement assessment of \$113,482 or \$40.56 per square foot of living area.

In response to the appeal, the board of review submitted a letter prepared by the township assessor describing the subject dwelling. The assessor disclosed the subject was originally a bi-level dwelling. A building permit was issued in 1997, which resulted in the subject becoming a 2,798 square foot tri-level style residence with a second-floor addition over the garage. The assessor also disclosed a .95 factor was applied to the subject's land value and .90 factor was applied to the subject's building value due to the property being located on a busy road.

Additionally, with respect to the appellant's comparables, the board of review submitted a grid analysis that contained additionally descriptive details for each comparable, along with property information printouts for each comparable.² The board of review disclosed each of the appellant's comparables are two-story or two-story with one-story dwellings of frame exterior construction. Comparable #2 has 490 square feet of basement finish. Each comparable has central air conditioning and a fireplace.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .47 of a mile from the subject property. The comparables consist of tri-level dwellings of frame exterior construction ranging in size from 1,806 to 2,703 square feet of living area. The dwellings were built in 1975 or 1976. The comparables each have a basement ranging in size from 754 to 1,643 square feet of finished area, 2½ bathrooms, a fireplace and a garage containing 396 or 528 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$92,422 to \$104,968 or from \$38.15 to \$51.18 per square foot of living area. 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

² The Board finds the best descriptions of the appellant's comparables are found in the property information printouts submitted by the board of review.

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 nine equity comparables for the Board's consideration that have the same assessment neighborhood code as the subject and are located within .47 of a mile from the subject property. The Board finds the appellant's comparables are similar to the subject in dwelling size and age but have dissimilar designs, when compared to the subject, whereas the board of review comparables are similar to the subject in design and age, but two of the board of review comparables are considerably smaller in size. Additionally, all of the comparables have varying degrees of similarity in features such as basement finish, central air conditioning, bathroom count, fireplace count and garage size. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$88,313 to \$113,953 or from \$33.33 to \$51.18 per square foot of living area. The subject property has an improvement assessment of \$113,482 or \$40.56 per square foot of living area, which falls within the range established by the best comparables in this 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 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: _____

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

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