



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

APPELLANT: Vijay Rakesh
DOCKET NO.: 24-04318.001-R-1
PARCEL NO.: 07-08-310-004

The parties of record before the Property Tax Appeal Board are Vijay Rakesh, 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: \$40,109
IMPR.: \$116,510
TOTAL: \$156,619

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 frame exterior construction with 2,202 square feet of living area.¹ The dwelling was constructed in 2018 and is approximately 6 years old. Features of the dwelling include an unfinished basement, central air conditioning and a two-car garage containing 440 square feet of building area. The property has a 7,841 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 equity comparables that have the same assessment neighborhood code as the subject and are located within .14 of a mile from the subject property. The comparables are improved with two-

¹ Additional descriptive details for subject not provided by the appellant 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.

story dwellings of frame or frame and brick exterior construction ranging in size from 2,213 to 2,292 square feet of living area. The dwellings are 27 or 28 years old. No data was provided regarding basement area or fireplace count, if any, for the comparables. Each comparable has central air conditioning and a two-car garage. The comparables have improvement assessments that range from \$104,067 to \$110,400 or from \$46.75 to \$48.39 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$105,197 or \$47.77 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 \$156,619. The subject has an improvement assessment of \$116,510 or \$52.91 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, as well as property information printouts for the subject and each of the parties' comparables. The property information printouts disclosed that none of the appellants comparables have basement foundations and that the appellant's comparables #3 and #5 each have a fireplace.²

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on six equity comparables that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,224 to 2,332 square feet of living area. The dwellings were built from 1996 to 1998. The comparables each have an unfinished basement, central air conditioning and a garage ranging in size from 524 to 698 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$119,180 to \$123,131 or from \$52.80 to \$53.59 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 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 due to their lack of a basement, a feature of the subject.

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

The Board finds the best evidence of assessment equity to be the six comparables submitted by the board of review, which have basements like the subject and are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$119,180 to \$123,131 or from \$52.80 to \$53.59 per square foot of living area. The subject property has an improvement assessment of \$116,510 or \$52.91 per square foot of living area, which falls below the best comparables in the record in terms of total improvement assessment and at the lower end of the range on a per square foot of living area basis. 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

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

APPELLANT

Vijay Rakesh, 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