



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

APPELLANT: Jignesh Shah
DOCKET NO.: 24-04328.001-R-1
PARCEL NO.: 07-22-405-003

The parties of record before the Property Tax Appeal Board are Jignesh Shah, 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: \$46,597
IMPR.: \$128,840
TOTAL: \$175,437

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-story dwelling of frame exterior construction with 2,309 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a basement, a fireplace and a 441 square foot 3-car garage. The property has an approximately 7,740 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six assessment equity comparables located within .16 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame and brick exterior construction that range in size from 2,309 to 2,592 square feet of living area. The homes were built from 1994 to 1996. Each comparable has a basement; four comparables have central air conditioning; and each comparable has a 2-car garage. These properties have improvement assessments ranging from

\$123,955 to \$135,251 or from \$49.52 to \$54.45 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,437. The subject property has an improvement assessment of \$128,840 or \$55.80 per square foot of living area.

In response to the appeal the board of review critiqued the appellant's comparables noting differences from the subject in living area, basement area and/or fireplaces.

In support of its contention of the correct assessment the board of review submitted information on six assessment equity comparables located within .30 of a mile from the subject. The comparables are improved with 2-story dwellings of frame and brick exterior construction that range in size from 2,265 to 2,314 square feet of living area. The homes were built from 1994 to 1996 and have basements. Three homes have central air conditioning; and each home has one fireplace and a 2-car or a 3-car garage ranging in size from 441 to 608 square feet of building area. Their improvement assessments range from \$126,481 to \$131,756 or from \$55.38 to \$56.96 per square foot of living area. The board of review submitted a map depicting the locations of both parties' comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 information on twelve assessment equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #4 which are less similar to the subject dwelling in size and to board of review comparables #1 and #2 which have 3-car garages when compared to the subject's 2-car garage.

The Board finds the best evidence of assessment equity to be appellant's comparables #5 and #6 along with board of review comparables #3 through #6 which overall are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$123,955 to \$130,777 or from \$53.57 to \$56.64 per square foot of living area. The subject's improvement assessment of \$128,840 or \$55.80 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering the adjustments to the best comparables for differences from the subject property, 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: _____

January 20, 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

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

APPELLANT

Jignesh Shah, 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