



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

APPELLANT: Kaushik Pancholi
DOCKET NO.: 24-04402.001-R-1
PARCEL NO.: 08-17-417-010

The parties of record before the Property Tax Appeal Board are Kaushik Pancholi, 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: \$95,446
IMPR.: \$218,143
TOTAL: \$313,589

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 part 1-story and part 2-story dwelling¹ of frame exterior construction with 4,032 square feet of living area. The dwelling was constructed in 1998 and is approximately 26 years old. Features of the home include a basement with 1,913 square feet of finished area, central air conditioning, two fireplaces, five full bathrooms, and a 737 square foot garage. The property has a 10,890 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant, submitted information on six equity comparables located within 0.25 of a mile from the subject. The comparables are improved with

¹ The Board finds the best evidence of the subject's design is found in its property record card presented by the board of review, which was not refuted by the appellant.

part 1-story and part 2-story homes² ranging in size from 3,784 to 4,171 square feet of living area. The dwellings were built from 1995 to 2000 and range in age from 24 to 29 years old. Each home has a basement, three of which have from 558 to 1,631 square feet of finished area, central air conditioning, one or two fireplaces, three or four full bathrooms, and a garage ranging in size from 680 to 797 square feet of building area. Four homes each have a half bathroom. The comparables have improvement assessments ranging from \$182,324 to \$219,688 or from \$45.12 to \$52.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$198,092.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$313,589. The subject property has an improvement assessment of \$218,143 or \$54.10 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located within 0.26 of a mile from the subject, together with a map depicting the locations of both parties' comparables in relation to the subject. The comparables are improved with part 1-story and part 2-story homes of frame or Drivit exterior construction ranging in size from 3,719 to 4,086 square feet of living area. The dwellings were built from 1996 to 2000. Each home has a basement with 864 to 1,810 square feet of finished area, central air conditioning, one or two fireplaces, three to five full bathroom, and a garage ranging in size from 672 to 764 square feet of building area. Two homes have one or two half bathrooms. The comparables have improvement assessments ranging from \$205,181 to \$268,403 or from \$54.67 to \$65.69 per square foot of living area.

The board of review submitted a memorandum from the township assessor's office asserting three of the appellant's comparables do not have finished basement area and have fewer bathrooms than the subject. Based on this evidence, 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.

The record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #5, and #6 and the board of review's comparables #2 and #4, which lack finished basement area that is a feature of the

² The Board finds the best evidence of these comparables' features is found in their property record cards presented by the board of review, which were not refuted by the appellant.

subject and/or are less similar to the subject in bathroom count than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparables #1, #3, #5 and #6, which are more similar to the subject in dwelling size, age, location, and features, although these comparables have smaller finished basement area than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$190,926 to \$268,403 or from \$49.24 to \$65.69 per square foot of living area. The subject's improvement assessment of \$218,143 or \$54.10 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 appropriate 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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