FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ojash Bhagwakar
DOCKET NO.: 24-04484.001-R-1
PARCEL NO.: 05-15-212-027

The parties of record before the Property Tax Appeal Board are Ojash Bhagwakar, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:	$51,941
IMPR.:	$491,075
TOTAL:	$543,016

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 parties appeared before the Property Tax Appeal Board on September 9, 2026 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated July 23, 2026. Appearing on behalf of the appellant was attorney Melissa Whitley of Elliott & Associates Attorneys, PLLC, and on behalf of the DuPage County Board of Review was Patricia Gustin, Member, along with the board of review's witness, Dan Bolger, Milton Township Residential Deputy Assessor.

The subject property consists of a 2-story dwelling of frame exterior construction with 4,957 square feet of living area. The dwelling was constructed in 2007 and is approximately 17 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 940 square foot 3-car garage. The property has an approximately 19,562 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

Ms. Whitley presented an opening statement summarizing the subject property and appraisal comparables. Whitley stated that appraisal comparable #4 is the same property as the board of review's comparable #6, which she argued supports a reduction in the subject's assessment based on a per square foot sale price. Whitley disclosed that information contained on pages 2, 3 and 5 of the appraisal regarding the subject property are correct, however, appraisal addendum pages 6 and 7 describe a property that is not the subject. Whitley stated that in "reviewing everything with the appraiser, the property characteristics of the property, the grids are correct."

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of $1,450,000 as of January 1, 2024. The appraisal was prepared by Cynthia McDonald, an Associate Real Estate Trainee Appraiser, and DaShawn Weaver-Drew, SRA and Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to "determine an opinion of market value for an ad valorem tax appeal."

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting four comparable sales located from 0.03 to 0.51 of a mile from the subject property. The comparables are reported to have sites that range in size from 13,817 to 22,502 square feet of land area and are improved with traditional[1] dwellings of good quality construction ranging in size from 3,485 to 5,100 square feet of living area. The homes are 11 to 22 years old. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces and a 3-car or a 5-car garage. The comparables sold from May 2022 to November 2023 for prices ranging from of $1,325,000 to $1,650,000 or from $317.99 to $380.20 per square foot of living area, land included.

The appraisers adjusted the comparables for differences from the subject in site size, quality of construction, condition, dwelling size, room count, finished basement area, functional utility and fireplace counts arriving at adjusted sale prices of the comparables ranging from $1,424,900 to $1,469,000 and an opinion of market value for the subject of $1,450,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $543,016. The subject's assessment reflects a market value of $1,629,211 or $328.67 per square foot of living area, land included, when using the 2024 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

Ms. Gustin noted that no appraiser was present at the hearing to cross examine regarding the appellant's appraisal evidence. Gustin then introduced her witness, Dan Bolger. Mr. Bolger testified he has worked at the Milton Township Assessor's office for approximately five years. Bolger testified there are some discrepancies between property details presented in the appellant's appraisal and the subject's property record card. Bolger attested to a difference in the

[1] The property record cards for the appraisal comparables, submitted by the board of review, depict the dwellings to be 2-story or 2½-story in design.

percentage of finished basement area where the appraisal reports 90% finished basement and the property record card reports a 50% finished basement. Bolger testified to other differences between the appraisal and property record card for the subject including exterior construction of cedar and frame, not cedar and stone as well as testifying the subject property lacks a fence as reported in the appraisal.

With respect to the appraisal comparables, Bolger testified the dwelling sizes reported in the appraisal do not agree with the reported square footage contained in the property record cards for each of the four appraisal comparables. Bolger testified appraisal comparables #1, #2 and #3 each have a masonry exterior although the appraisers adjusted only comparables #1 and #3 for this difference from the subject. To support the correct property details for the appraisal comparables, the board of review submitted the property record cards, applicable permit information and online listing information. In addition to the dwelling size discrepancy identified by Bolger, the Board further finds the site size for appraisal comparable #2 was incorrectly reported. Based on the property record cards, the appraisal four comparables have dwelling sizes ranging from 3,247 to 5,361 square feet of living area and appraisal comparable #2 has a site size of 20,434 square feet of land area.

Under questioning by Gustin, Bolger testified the subject property sold in 2015 for a price of $1,350,000 and confirmed the appellant's requested market value of $1,450,000. Gustin opined the market has increased substantially from 2015 to 2024.[2]

In support of its contention of the correct assessment the board of review submitted information on six comparables located 0.30 of a mile to 1.12 miles from the subject property. Board of review comparable #6 is the same property as appraisal comparable #4. The comparables have sites that range in size from 5,754 to 27,916 square feet of land area and are improved with 2-story or 2½-story dwellings of frame or frame and masonry exterior construction ranging in size from 4,054 to 5,529 square feet of living area. The homes were built from 2003 to 2018. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and one or two garages ranging in size from 462 to 858 square feet of building area. Comparable #5 has a sport court and comparable #6 also features an 858 square foot detached accessory dwelling unit identified in its property record card as an in-law suite.[3] The comparables sold from May 2021 to June 2024 for prices ranging from $1,550,000 to $2,625,000 or from $307.78 to $474.77 per square foot of living area, land included.

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

Under cross-examination, Bolger testified that market values after Covid have been "very strong." Whitley questioned the board of review's submission of Redfin information, contending the valuation information contained is misleading and not substantiated. Gusting clarified that the information was for generic marketing information and not for any type of valuation reported by the website.

[2] At hearing Gustin stated that board of review comparables #2 and #4 had prior sales although this information was not found in the record.

[3] The board of review's grid depicts their comparable #6 has an inground swimming pool. Comments submitted by the board of review indicate the inground swimming pool was added after the May 2022 sale date.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted six comparable sales for the Board's consideration, where one of the six sales was also included in the appraisal.

The Board finds the appraisal report contains multiple errors including errors describing the subject property, along with an incorrect site size for comparable #2 and incorrect dwelling sizes for each of the four appraisal comparables which in turn affect the adjustments applied to the comparable properties. Additionally, the appraisers incorrectly described the masonry construction of appraisal comparable #2 and therefore did not adjust for this element of the comparable. The Board further finds the per square foot adjustments made for site sizes of appraisal comparables #3 and #5 to be suspect with comparable #3 adjusted by $3.31 per square foot of land area while appraisal comparable #5 is adjusted by $6.80 per square foot without any explanation. Taken together, this series of errors raises an issue as to the credibility and reliability of the value opinion arrived at by the appraisers. As a result, the Board gives little weight to the appraisers' opinion of value for the subject and instead shall consider the raw sales submitted in the appraisal.

The record contains nine comparable properties for the Board's consideration, as one comparable was common to both parties. The Board gives reduced weight to appraisal comparables #2, #3 and #4 along with board of review comparables #1, #2, #3 and #6, including the parties' common property. These comparables differ from the subject in dwelling size and/or sold in 2021 or 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. Furthermore, the parties' common property features an 858 square foot accessory dwelling unit in contrast to the subject property.

The Board finds the best evidence of market value to be appraisal comparable #1 and board of review comparables #4 and #5 which sold proximate in time to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and features. These comparables sold from January 2023 to June 2024 for prices ranging from $1,425,000 to $1,840,000 or from $343.03 to $352.27 per square foot of living area, including land. The subject's assessment reflects a market value of $1,629,211 or $329.33 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Therefore, after considering adjustments to the comparables for differences with the subject, 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:

C E R T I F I C A T I O N

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: October 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 9-215 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

Ojash Bhagwakar, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187