



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

APPELLANT: Ritesh Gupta
DOCKET NO.: 25-03122.001-R-1
PARCEL NO.: 12-02-06-410-018-0000

The parties of record before the Property Tax Appeal Board are Ritesh Gupta, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$171,349
IMPR.: \$319,832
TOTAL: \$491,181

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 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 brick, stone and stucco exterior construction with 4,697 square feet of living area. The dwelling was constructed in 2012 and is approximately 13 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an 853 square foot garage.¹ The property has a 13,883 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .69 of a mile from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,782 to 5,665 square feet of living area. The dwellings were constructed from 1998 to 2006 and have basements. Each home has central air conditioning, one fireplace

¹ Additional details regarding the subject property not reported by the appellant are found in its property record card submitted by the board of review and were not refuted by the appellant.

and a garage ranging in size from 783 to 1,067 per square foot of building area. The comparables sold from August 2024 to May 2025 for prices ranging from \$895,000 to \$1,715,000 or from \$236.65 to \$309.92 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$508,143. The subject's assessment reflects a market value of \$1,524,581 or \$324.59 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted a copy of the aerial map of the subject property asserting it is a premium lot which backs up to trees as well as adjacent to forest space. The board of review also critiqued the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .09 of a mile from the subject where comparables #1 and #2 were submitted by the appellant as comparables #3 and #2, respectively. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,840 to 5,665 square feet of living area. The dwellings were constructed from 2004 to 2006 and have basements, two with finished area. Each comparable has two or three fireplaces and a garage ranging in size from 802 to 1,067 square feet of building area. The comparables sold from June 2024 to November 2025 for prices ranging from \$1,375,000 to \$1,715,000 or from \$280.67 to \$309.92 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal letter asserting the county comparables support a reduction in the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of four comparable sales for the Board's consideration, two of which were common comparables. The Board gives less weight to appellant's comparable sale #1 as it sold significantly below the other sales in the record and it is considered an outlier.

The Board finds the best evidence of market value to be the board of review comparables which includes the parties' two common comparables. These comparables are relatively similar to the subject in location, age, dwelling size and some features. The comparables sold from June 2024 to November 2025 for prices ranging from \$1,375,000 to \$1,715,000 or from \$280.67 to \$309.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,524,581 or \$324.59 per square foot of living area land included, which falls within the range

established by the best comparable sales in this record on an overall market value basis but above the range on a price per square foot basis. After considering adjustments to the best comparables sales for differences from the subject, the Board finds a reduction in the subject's assessment is 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: _____

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

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