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

APPELLANT: Rupa Goyal
DOCKET NO.: 25-03798.001-R-2
PARCEL NO.: 08-27-203-009

The parties of record before the Property Tax Appeal Board are Rupa Goyal, 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 ***A Reduction*** 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:

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|---|---|
| **LAND:** | $86,429 |
| **IMPR.:** | $365,734 |
| **TOTAL:** | $452,163 |

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 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 an owner-occupied two-story with one-story dwelling of brick exterior construction with 5,294 square feet of living area. The dwelling was constructed in 2000 and is 25 years old. Features of the home include a basement, central air conditioning, three fireplaces, and a 1,034 square foot garage. The property has a 16,115 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within the subject's assessment neighborhood and within .19 of a mile of the subject. The comparables consist of two-story dwellings ranging in size from 5,083 to 5,731 square feet of living area. The homes are 30 or 33 years old. Each dwelling has a basement foundation and a garage ranging in size from 674 to 1,026 square feet of building area. The comparables have improvement assessments ranging from $259,558 to $290,751 or from $48.39

to $54.18 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $264,552 or $49.97 per square foot of living area.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 24-04413.001-R-2 where the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to $416,625 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $468,423. The subject property has an improvement assessment of $374,622 or $70.76 per square foot of living area. The board of review disclosed that 2023 was the first year of the general assessment period and that an equalization factor of 1.0853 was applied in Lisle Township for tax year 2025.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within .23 of a mile of the subject. The comparables consist of two-story with one-story dwellings of brick or frame and brick exterior construction ranging in size from 4,763 to 5,823 square feet of living area. The homes were built from 1989 to 2007. Each dwelling has a basement foundation, central air conditioning, three to five fireplaces, and a garage ranging in size from 694 to 1,088 square feet of building area. The comparables have improvement assessments ranging from $302,689 to $401,497 or from $59.49 to $77.25 per square foot of living area. 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

> If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2024 tax year under Docket No. 24-04413.001-R-2 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to $416,625. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2024 and 2025 tax years are within the same general assessment period and an equalization factor of 1.0853 was applied in Lisle Township in 2025. Furthermore, the decision of the Property Tax Appeal Board for the 2024 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2025 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of $452,163.

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: November 17, 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

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