



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

APPELLANT: Rajesh & Prem Garg  
DOCKET NO.: 20-08418.001-R-1  
PARCEL NO.: 07-33-405-010

The parties of record before the Property Tax Appeal Board are Rajesh & Prem Garg, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$68,280  
**IMPR.:** \$198,650  
**TOTAL:** \$266,930

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2020 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 and brick exterior construction with 5,017 square feet of living area.<sup>1</sup> The dwelling was built in 1989. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage with 631 square feet of building area. The property has a golf course site with approximately 20,318 square feet of land area and is located in Naperville, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.85 of a mile from the subject.

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<sup>1</sup> Details not reported by the appellants were drawn from the evidence presented the board of review, including the subject's property record card.

The properties have sites that range in size from 11,618 to 21,300 square feet of land area.<sup>2</sup> The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 4,172 to 5,470 square feet of living area. The homes were built from 1987 to 1992. Each comparable has a basement with two having finished area, central air conditioning, one to four fireplaces, and a garage that ranges in size from 642 to 782 square feet of building area. Comparables #2 through #5 are reported to have golf course sites. The properties sold from September 2019 to June 2020 for prices ranging from \$440,000 to \$825,000 or from \$105.47 to \$150.82 per square foot of living area, land included. Based on this evidence, the appellants requested a reduced assessment of \$248,351, for an estimated market value of \$745,128 or \$148.52 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,930. The subject's assessment reflects a market value of \$799,192 or \$159.30 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information, including a grid analysis and property record cards, on seven comparable sales with the same assessment neighborhood code as the subject property and located within 0.85 of a mile from the subject.<sup>3</sup> Board of review comparables #1, #4, and #5 are the same properties as the appellants' comparables #5, #4, and #3, respectively. The properties have sites that range in size from 11,618 to 29,881 square feet of land area. Comparables #1 and #3 through #6 have golf course sites. The comparables are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 4,389 to 5,470 square feet of living area. The dwellings were built from 1988 to 2006. Each comparable has a basement with five having finished area, central air conditioning, two fireplaces, and a garage that ranges in size from 635 to 782 square feet of building area. The properties sold from May 2018 to September 2020 for prices ranging from \$675,000 to \$825,000 or from \$137.92 to \$160.89 per square foot of living area, land included.

The board of review submitted a memorandum noting the range of selling prices for the appellants' and board of review comparables, from the local assessor. The board of review evidence also includes a grid analysis, property record cards with the property characteristics for the appellants' comparables, some of which were not disclosed by the appellants, and a location map depicting the locations of the parties' comparables in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants critiqued the board of review's seven suggested comparable sales for sale date, age, and dwelling size; as well as identifying duplicate sales. The appellants also provided two grid analyses, one of both parties' comparables and the second with the appellants' opinion of the best comparable sales. Based on the evidence presented, the

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<sup>2</sup> Details not reported by the appellants were drawn from the evidence submitted by the board of review, including the property record cards for the appellants' comparables.

<sup>3</sup> Details not disclosed by the board of review were drawn from the rebuttal evidence submitted by the appellants.

appellants' counsel argued that the subject was overassessed and a reduction as requested by the appellants was warranted.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales, including three sales common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparable #1 as well as board of review comparables #2 and #7 which differ from the subject in basement finish, dwelling size, and/or present 2018 sale dates occurring less proximate in time to the subject's January 1, 2020 assessment date than the other comparable sales in this record.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, three of which are common to both parties, which occurred proximate in time to the subject's January 1, 2020 assessment date and are similar to the subject in location, design, age, dwelling size, and most features, as well as each having a golf course site. These six properties sold from January 2019 to September 2020 for prices ranging from \$657,500 to \$825,000 or from \$137.92 to \$160.89 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$799,192 or \$159.30 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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: September 19, 2023



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

Rajesh & Prem Garg, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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