



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

APPELLANT: Arjun Aggarwal  
DOCKET NO.: 09-04920.001-R-1  
PARCEL NO.: 09-01-116-024

The parties of record before the Property Tax Appeal Board are Arjun Aggarwal, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$208,020  
**IMPR:** \$780,560  
**TOTAL:** \$988,580

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 1 and 2-story brick dwelling built in 2005 and containing 6,579 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, 3 fireplaces and a garage that contains 1,110 square feet. The dwelling is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted a grid analysis with information on four comparable properties. The dwellings are 1 and 2-story brick or brick and frame construction built between 1990 and 2000. The dwellings range in size from 4,748 to 7,397 square feet of living area. Features include full basements and garages that range in size from 736 to 979 square feet. The appellant did not submit any information on basement finish, fireplaces or central air conditioning. The comparables have improvement assessments ranging from \$550,880 to \$856,620 or from \$112.60 to \$117.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$744,874 or \$113.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$988,580 was disclosed. The subject's improvement assessment is \$780,560 or \$118.64 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties. The dwellings are frame or brick and frame construction built between 2002 and 2007. They consist of 1 and 2-story or 1, 2 and 3-story dwellings ranging in size from 4,019 to 6,586 square feet of living area. Features include full or partial basements with finished area, central air conditioning, 3 to 5 fireplaces and garages that range in size from 420 to 838 square feet. These properties have improvement assessments ranging from \$456,680 to \$803,160 or from \$113.63 to \$129.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds both parties submitted nine comparables for consideration. The Board further finds the comparables submitted by the appellant omitted some key information about the comparables such as basement finish, fireplaces and central air conditioning. Appellant's comparables #3 and #4 and the board of review's comparables #1, #2 and #5 differed significantly in size from the subject. Therefore these comparables received less weight in the Board's analysis. The Board finds comparables #1 and #2 submitted by the appellant and comparables #3 and #4 submitted by the board of review were similar to the subject in age, size, style, exterior construction and features. These four comparables had improvement assessments ranging from \$705,920 to \$856,620 or from \$112.60 to \$123.88 per square foot of living area. The subject's improvement assessment of \$780,560 or \$118.64 per square foot of living area is within the range established by these most similar comparables. Therefore the Board finds the appellant has not proven through clear and convincing evidence that the subject is inequitably assessed, and a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement

is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: July 20, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.