



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

APPELLANT: Vishnu Patel  
DOCKET NO.: 10-03452.001-R-1  
PARCEL NO.: 02-05-232-004

The parties of record before the Property Tax Appeal Board are Vishnu Patel, the appellant, by attorney George J. Relias of Enterprise Law Group, LLP, in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:

**LAND:** \$43,960  
**IMPR:** \$141,000  
**TOTAL:** \$184,960

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story masonry dwelling containing 3,262 square feet of living area. The home was built in 2004. Features include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The subject is located in Bloomingdale Township, DuPage County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process regarding the subject's improvement assessment. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three suggested comparables located in the "Same Neighborhood" as the subject property. The comparables were described as two-story dwellings of masonry or "mixed" exterior construction containing from 3,405 to 4,049 square feet of living area. The comparables were built in 2004 or 2005 and feature full unfinished basements. Other features include central air conditioning, a fireplace and three-car attached garages. The comparables have total assessments ranging from

\$194,010 to \$224,740 or from \$55.51 to \$57.80 per square feet of living area including land. The subject's total assessment is \$200,600 or \$61.50 per square foot of living area including land.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$184,965 or \$56.70 per square foot of living area including land.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

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 Board further finds the evidence in the record supports 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 met this burden.

The Board finds the appellant submitted three comparable properties for the Board's consideration. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

In analyzing the appellant's suggested comparables, the Board gave less weight to the appellant's comparable #3. This comparable has a considerably larger lot size as well as a larger improvement size when compared to the subject. The Board finds the remaining two comparables submitted by the appellant are more similar to the subject in location, lot size, age, improvement size and features. These comparables have total assessments of \$194,010 and \$205,890 or \$56.98 and \$57.80 per square feet of living area including land. The subject's total assessment is \$200,600 or \$61.50 per square foot of living area, which is above the best two comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's improvement assessment commensurate with the appellant's request is justified.

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<sup>1</sup> The appellant incorrectly reported the subject's total assessment as \$215,390 on the assessment grid.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Marko M. Louie*

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: January 31, 2013

*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.