



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

APPELLANT: Venugopal Chiratanagandla
DOCKET NO.: 13-00607.001-R-1
PARCEL NO.: 16-05-12-305-013-0000

The parties of record before the Property Tax Appeal Board are Venugopal Chiratanagandla, the appellant, by Nancy Pina-Campos, Attorney at Law, in Cicero; and the Will 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 **Will County Board of Review** is warranted. The correct assessed valuation of the property is:

LAND: \$18,270
IMPR.: \$75,877
TOTAL: \$94,147

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 2013 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 two-story dwelling of brick and frame exterior construction that has 2,138 square feet of living area. The dwelling was built in 2004. Features include an unfinished basement, central air conditioning, a fireplace and a 440 square foot attached garage. The subject's site size was not disclosed. The subject property is located in Homer Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board through legal counsel claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a "Property Tax Analysis" of three comparable sales. The report was not signed and the name or professional credentials of the person(s) who prepared the analysis was disclosed.

The comparables are located within .19 of a mile from the subject property. The comparables are comprised of two-story dwellings of unknown exterior construction that were built from 2000 to 2006. Features include one fireplace, central air conditioning and a garage that has either 440 or 508 square feet of building area. The dwellings range in size from 1,936 to 2,199 square feet of living area, but their site sizes were not disclosed. The comparables sold in March or October of 2012 for prices ranging from \$185,000 to \$270,000 or from \$95.36 to \$122.78 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for sale date, land, age, square footage and garage area. No explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$255,125 or \$119.32 per square foot of living area including land.

The appellant's counsel presented no witness at the hearing and rested on the evidence in the record. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review objected to consideration of the evidence submitted by the appellant. The board of review argued the analysis submitted by the appellant was not signed, there was no corroborating evidence such as Property Record Cards or Real Estate Transfer Declarations verifying that the sales occurred and the board of review has no ability to qualify or cross-examine the person or persons who prepared the evidence.

In response to the objection, appellant's counsel argued the "property tax analysis" was computer generated by a company named Pro Tax Appeal. She did not know who programmed the computer system, the qualifications of the programmer, the criteria used to select the comparable sales nor how the adjustments were calculated.

The Property Tax Appeal Board hereby overrules the board of review's objection. The Board finds the objection applies to the credibility and weight of the evidence rather than its consideration or admissibility. Moreover, the board of review has ample opportunity to verify and refute the veracity of the appellant's evidence when responding to the appeal.

The board of review submitted its "Board of Review Notes on Appeal" and accompanying evidence.¹ The subject has a final assessment of \$94,147, which reflects an estimated market value of \$283,661 or \$132.68 per square foot of living area including land when applying Will County's 2013 three-year average median level of assessment of 33.19%. In support of the subject's assessment, the board of review submitted a letter from the assessor addressing the appeal, property record cards, photographs and three comparable sales. The evidence was prepared by Dale Butalla, former Chief Deputy Assessor from Homer Township. Butalla was qualified as an expert witness without objection and presented testimony in connection with the evidence he prepared.

The comparables are located within the same subdivision as the subject property. The comparables are comprised of two-story dwellings of brick and vinyl exterior construction that were built from 1994 to 2003. Features include unfinished basements, central air conditioning

¹ The subject's final assessment as depicted on the "notes on appeal" was incorrect at \$99,927. The record shows the subject has a final assessment of \$94,147 as shown on the final decision issued by the board of review.

one fireplace, and a garage that contain from 441 or 610 square feet of building area. The dwellings range in size from 1,959 to 2,985 square feet of living area, but their site sizes were not disclosed. The comparables sold from January 2010 to July 2013 for prices ranging from \$260,000 to \$360,000 or from \$120.60 to \$148.55 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued comparable #1 was an attached townhome, not a single family detached residence like the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants argued comparables #1, #2, #4 and #5 sold in 2010 or 2011 and should not be considered indicative of market value as of the subject's January 1, 2013 assessment date.

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 failed to meet this burden of proof.

As an initial matter, the Board gave no weight to the "Property Tax Analysis" submitted by the appellant. As pointed out by the board of review, the appellant presented no witnesses to qualify or cross-examine who prepared the evidence. Appellant's counsel purports the "property tax analysis" was computer generated by a company named Pro Tax Appeal. However, the person or persons who programed the computer system, the qualifications of the programmer, their expertise in the field of real estate valuation, the criteria used to select the comparable sales nor any explanation pertaining to the calculation of the adjustments amounts was not disclosed nor presented at the hearing for direct or cross-examination.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #1. This property is a dissimilar townhome when compared to the subject. The Board gave less weight to comparables #1, #2, #4 and #5 submitted by the board of review. These properties sold in 2010 or 2011, which are dated and less reliable indicators of market value as of the subject's January 1, 2013 assessment date. The Board finds the three remaining comparables are more similar when compared to the subject in location, design, age, dwelling size and most features. These comparables sold from March 2012 to July 2013 for prices ranging from \$268,000 to \$272,000 or from \$122.32 to \$136.07 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$283,661 or \$132.68 per square foot of living area including land, which falls above the range established by the most similar comparable sales on an overall basis, but within the range on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, no reduction in the subject's assessment 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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

Acting 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 22, 2017



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

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