



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

APPELLANT: Murali Kudaravalli  
DOCKET NO.: 13-02718.001-R-1  
PARCEL NO.: 09-24-401-028

The parties of record before the Property Tax Appeal Board are Murali Kudaravalli, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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: \$107,660  
IMPR: \$207,370  
TOTAL: \$315,030**

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 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 part two-story and a part one-story dwelling of brick exterior construction with 4,171 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 792 square foot

garage. The property has a 20,148 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment. No dispute was raised concerning the subject's land assessment. In support of this improvement inequity argument, the appellant submitted information on three equity comparables, two which are located in different neighborhood codes assigned by the assessor than the subject's assigned neighborhood code. The comparables consist of a two-story frame or brick and frame dwellings that were 18 or 23 years old. The comparables range in size from 3,328 to 4,704 square feet of living area. Each comparable has a basement with finished area and one of which is walkout-style. The homes have central air conditioning, two to four fireplaces and a three-car garage. These properties have improvement assessments ranging from \$163,980 to \$194,350 or from \$40.79 to \$49.36 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$182,787 or \$43.82 per square foot of living area, the average per-square-foot improvement assessment of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$315,030. The subject property has an improvement assessment of \$207,370 or \$49.72 per square foot of living area.

In response to the appeal, the board of review submitted documentation prepared by the Downers Grove Township Assessor's Office. The assessor noted that the appellant's comparables #1 and #2 were not in the subject's assigned neighborhood code.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables of part two-story and part one-story dwellings that were located in the subject's assigned neighborhood code. The comparables range in size from 3,765 to 4,108 square feet of living area. Each comparable has a full basement, two of which have finished areas, and either one or three fireplaces. Three of the comparables have central air conditioning and each has a garage ranging in size from 740 to 970 square feet of building area. The properties have improvement assessments ranging from \$188,410 to \$206,330 or from \$50.04 to \$51.27 per square foot of living area.

The township assessor also addressed adjustments to the equity comparables of both parties for differences from the subject, which were reportedly based upon the individual assessments of components which were used to calculate the original assessments. Those "adjusted" improvement assessments range from \$40 to \$52 per square foot of living area, rounded.

Based on this evidence and argument, 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 which differ in location from the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with the board of review comparables. Each of these five comparables is similar in location, design, age, size and/or most features to the subject property. These comparables had improvement assessments that range from \$164,260 to \$206,330 or from \$49.36 to \$51.27 per square foot of living area. The subject's improvement assessment of \$207,370 or \$49.72 per square foot of living area falls within the range established by these most similar comparables on a per-square-foot basis and the slightly higher improvement assessment is justified given that the subject dwelling is larger than any of these five most similar comparable properties.

Based on this record, the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.

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Chairman



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Member

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Member



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Member

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Acting Member



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Acting 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 20, 2015



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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.