



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

APPELLANT: Praveen Chathappuram  
DOCKET NO.: 15-00525.001-R-1  
PARCEL NO.: 07-01-04-231-004-0000

The parties of record before the Property Tax Appeal Board are Praveen Chathappuram, the appellant, by attorney William I. Sandrick of Sandrick Law Firm LLC in South Holland; 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:** \$50,240  
**IMPR.:** \$113,005  
**TOTAL:** \$163,245

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 2015 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 is improved with a two-story dwelling of frame construction with 3,352 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 696 square feet of building area. The property has an 18,358 square foot site and is located in South Holland, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$424,000 or \$126.49 per square foot of living area, including land, as of January 1, 2015. The appraisal was prepared by Scott A. Sieman, a certified residential appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales improved with two-story dwellings that ranged in size from 2,972

to 4,157 square feet of living area. The dwellings were either 16 or 24 years old. Each comparable has a basement with two being finished, central air conditioning, one fireplace and a three-car attached garage. The sales occurred in January 2014 and August 2014 for prices ranging from \$412,500 to \$430,000 or from \$99.23 to \$144.68 per square foot of living area, including land. The appraiser made adjustments to the comparables for location and differences from the subject property to arrive at adjusted prices ranging from \$403,400 to \$424,500. The appraiser arrived at an estimated value of \$424,000 as of January 1, 2015. Based on this evidence the appellant requested the subject's assessment be reduced to \$141,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,245. The subject's assessment reflects a market value of \$490,962 or \$146.47 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings that ranged in size from 3,340 to 3,452 square feet of living area. The dwellings were constructed from 1991 to 1998. Each comparable has a basement with one being finished. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 670 to 744 square feet of building area. Each of the comparables was located in the same neighborhood as the subject property. The comparables sold from June 2013 to March 2015 for prices ranging from \$457,000 to \$588,000 or from \$136.70 to \$170.34 per square foot of living area, including land.

A statement from the township assessor's office indicated that appellant's appraisal comparable sales #1 and #3 were not located in the subject's subdivision and comparable sale #2 was not located in Wheatland Township.

The board of review requested that no change be made to the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's appraisal sales #1 and #3 and board of review sales #1 and #2. These four sales were most similar to the subject in size and sold most proximate in time the assessment date at issue. These comparable sales sold for prices ranging from \$136.70 to \$161.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,962 or \$146.47 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The Board gave less weight to appellant's appraisal comparable sale #2 due to differences from the subject in size. The Board gave less weight to board of review sales #3 and

#4, even though they tended to support the subject's assessment, because these properties sold in June 2013 and October 2013, which is not proximate in time to the assessment date at issue. The Board finds the conclusion of value contained in the appellant's appraisal appears too low as the unit value of \$126.49 per square foot of living area, including land, is significantly below the range established by the best sales found herein. Based on this evidence the Board finds 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.



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Acting 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: March 24, 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 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.