



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

APPELLANT: Ramamoorthy Sridhar Srid  
DOCKET NO.: 15-00629.001-R-1  
PARCEL NO.: 07-01-12-104-035-0000

The parties of record before the Property Tax Appeal Board are Ramamoorthy Sridhar Srid, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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:** \$41,360  
**IMPR.:** \$96,450  
**TOTAL:** \$137,810

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 single family dwelling of frame construction with 2,856 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 656 square feet of building area. The property is located in Naperville, Wheatland Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings that range in size from 2,848 to 3,131 square feet of living area. The appellant indicated the comparables range in age from 13 to 18 years old. The appellant provided minimal descriptive information about the comparables but indicated two comparables have central air conditioning and that each comparable has a fireplace. Comparable

#1 was located in the subject's subdivision and comparables #2 and #3 were located in a different subdivision than the subject property. These comparables have improvement assessments ranging from \$86,314 to \$101,015 or from \$30.30 to \$32.26 per square foot living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$86,536 or \$30.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,810. The subject property has an improvement assessment of \$96,450 or \$33.77 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables identified by the township assessor. The township assessor asserted that each of the comparables was located in the same subdivision as the subject property and was constructed by the same builder during the same time-frame. The comparables were improved with two-story dwellings of frame construction that range in size from 2,750 to 2,882 square feet of living area. The analysis provided by the board of review reported five of the dwellings were constructed from 2003 to 2005; the year of construction for comparable #5 was not disclosed. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 439 to 651 square feet of building area. The dwellings were located from .05 of a mile to .40 of a mile from the subject property. These properties have improvement assessments ranging from \$93,453 to \$97,661 or from \$32.99 to \$34.28 per square foot of living area, including land.

Based on this evidence the board of review requested that no change be made to the 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 Board finds the best evidence of assessment equity to be appellant's comparable #1 and the comparables provided by the board of review. These comparables were most similar to the subject in location and were also similar to the subject in style, size, age and features. These comparables have improvement assessments that ranged from \$86,314 to \$97,661 or from \$30.30 to \$34.28 per square foot of living area. The subject's improvement assessment of \$96,450 or \$33.77 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #2 and #3 due to differences from the subject property in location, size and age. Based on this record the 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. 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: November 21, 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

AGENCY

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APPELLANT

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