



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

APPELLANT: Periyasamy Balasubramanian  
DOCKET NO.: 15-06062.001-R-1  
PARCEL NO.: 07-06-215-014

The parties of record before the Property Tax Appeal Board are Periyasamy Balasubramanian, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$12,600  
**IMPR.:** \$38,870  
**TOTAL:** \$51,470

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 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 consists of a single-level condominium of frame exterior construction with 1,739 square feet of living area. The dwelling was constructed in 2002. Features of the home include a 236 square foot garage. The property is located in Aurora, Naperville Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables were improved with two-story townhomes of frame exterior construction that were built in 1989 or 1990.<sup>1</sup> The dwellings each contain 1,480 square feet of living area. The comparables are not located in the same neighborhood assessment code as the subject property. The dwellings have

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<sup>1</sup> The appellant submitted incomplete information on the grid analysis regarding the subject and comparables location, design, exterior construction and garage, however, the board of review provided this data.

improvement assessments ranging from \$24,950 to \$25,790 or from \$16.86 to \$17.43 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$42,198.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,470. The subject property has an improvement assessment of \$38,870 or \$22.35 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 located within the same neighborhood assessment code as the subject property. The comparables were improved with single-level condominiums that were each built in 2002. The grid analysis indicated that the comparables each had a 236 square foot garage. The dwellings contain 1,658 or 1,739 square feet of living area. The dwellings have improvement assessments ranging from \$38,150 to \$41,840 or from \$22.37 to \$24.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 information on a total of 10 suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar design, smaller dwelling size and older age when compared to the subject property. The Board finds the board of review comparables were similar if not identical to the subject in location, age, dwelling size, design, exterior construction and other features. These comparables had improvement assessments ranging from \$22.37 to \$24.48. The subject's improvement assessment of \$22.35 per square foot of living area falls below the range established by the best comparables in this record. 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



Acting Member



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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Periyasamy Balasubramanian, by attorney:  
Michael R. Davies  
Law Offices of Michael R. Davies, Ltd.  
5533 West 109th Street, Unit 219  
Oak Lawn, IL 60453

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187