



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

APPELLANT: Praveen Chathappuram
DOCKET NO.: 16-01193.001-R-1
PARCEL NO.: 07-01-04-231-004

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: \$52,250
IMPR.: \$117,525
TOTAL: \$169,775

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 2016 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 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 a 18,358 square foot site and is located in Naperville, 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 \$169,775. The subject's assessment reflects a market value of \$510,448 or \$152.28 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the township assessor's office that are improved with two-story dwellings of frame construction that range in size from 3,264 to 3,452 square feet of living area. The dwellings were built from 1993 to 1998. Each property has a basement with one being partially finished, central air conditioning, one or two fireplaces and a three-car attached garage. The properties are located within the same assessment neighborhood code as the subject property and within .96 miles from the subject property. The sales occurred from June 2014 to June 2017 for prices ranging from \$457,000 to \$585,000 or from \$136.70 to \$172.31 per square foot of living area, including land.

In rebuttal the township assessor's office asserted that appellant's appraisal comparables #1 and #3 are not located within the same neighborhood as the subject property. The assessor also stated that appellant's appraisal comparable #2 is not located in the same neighborhood, township or county as the subject. The assessor's office stated each of its comparables is located in the subject's subdivision.

The board of review requested no change be made to the 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 board of review comparables sales #1, #2, and #5. These three comparables sold most proximate in time to the assessment date as well as being like the subject in location, age, size and features. The sales occurred in March 2015 and August 2015 for prices ranging from \$465,000 to \$540,000 or from \$142.46 to \$161.68 per square foot of living area, including land. The subject's assessment reflects a market value of

\$510,448 or \$152.28 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight was given board of review sales #3 and #4 as the sales occurred in 2014 and 2017, not as proximate in time to the assessment date as the best sales provided by the board of review. Less weight was given the appellant's appraisal due to location of the comparable sales and the fact the sales occurred in 2014, not as proximate in time to the assessment date as the best sales provided by the board of review. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: August 20, 2019



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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