



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

APPELLANT: Sudhakar Paruchuri  
DOCKET NO.: 16-06645.001-R-1  
PARCEL NO.: 09-02-405-005

The parties of record before the Property Tax Appeal Board are Sudhakar Paruchuri, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$120,340  
**IMPR.:** \$439,780  
**TOTAL:** \$560,120

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 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 part two-story, part one-story dwelling of brick exterior construction with 4,637 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 971 square foot garage. The property has an 15,400 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject as defined by the township assessor. The comparables are improved with part two-story, part one-story dwellings of frame or brick exterior construction ranging in size from 4,389 to 4,612 square feet of living area. The dwellings were constructed from 1995 to 1999. The comparables have basements,

two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 664 to 798 square feet of building area.<sup>1</sup> The comparables have improvement assessments ranging from \$363,470 to \$389,990 or from \$78.81 to \$88.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$560,120. The subject property has an improvement assessment of \$439,780 or \$94.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables, three of which are located in the same neighborhood as the subject as defined by the township assessor. The comparables consist of one, part two-story, part three-story, part one-story dwelling and three, part two-story, part one-story dwellings of brick or frame and brick exterior construction ranging in size from 4,409 to 4,745 square feet of living area. The dwellings were constructed from 1991 to 2001. The comparables have basements with finished area, central air conditioning, three to five fireplaces and a garage ranging in size from 716 to 843 square feet of building area. The comparables have improvement assessments ranging from \$429,760 to \$453,730 or from \$92.74 to \$100.21 per square foot of living area.

The board of review noted that appellant's comparable #1 is receiving a 10% reduction to the building assessment due to its inferior location near a busy street. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its inferior location near a busy street when compared to the subject. The Board also gave less weight to appellant's comparable #2 since it lacks central air conditioning when compared to the subject. Furthermore, comparable #4 submitted by the board of review is located in a different neighborhood than the subject and was given less weight by the Board.

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<sup>1</sup>The appellants' grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with the remaining board of review comparables. These four comparables are most similar to the subject in dwelling size, age and most features. The comparables had improvement assessments ranging from \$389,990 to \$453,790 or from \$88.86 to \$100.21 per square foot of living area. The subject has an improvement assessment of \$439,780 or \$94.84 per square foot of living area, which falls within the range as established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

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 no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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.

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Chairman



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Member

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Member



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Member

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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: April 23, 2019



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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 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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