



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

APPELLANT: Kumar Prathipati  
DOCKET NO.: 16-06684.001-R-1 through 16-06684.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Kumar Prathipati, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-06684.001-R-1	08-32-111-100	2,110	20,870	\$22,980
16-06684.002-R-1	08-32-111-302	110	930	\$ 1,040

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 two parcels. PIN #08-32-111-100 consists of a condominium unit of brick exterior construction with no basement. The condominium was constructed circa 1977 and contains 958 square feet of living area.<sup>1</sup> PIN #08-32-111-302 consists of a parking space and garage. The subject is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the subject was purchased on October 29, 2012, for \$52,000. The appellant also submitted a Listing Sheet labeled "subject" for PIN #08-32-111-103,

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<sup>1</sup> The appellant states the subject has central air conditioning whereas the board of review indicates the subject does not. This discrepancy will not affect the Board's decision.

the address of which is 522 Kiowa Circle Unit 203. The appellant did not dispute the assessment of the garage parcel (PIN #08-32-111-302).

The appellant also submitted information on three comparable properties that sold from January 2013 through February 2015 for prices ranging from \$45,000 to \$66,700 or from \$60.57 to \$68.06 per square foot of living area. The comparables are condominium units which were built in 1972 on slab foundations, ranging in size from 743 to 980 square feet of living area. All have central air conditioning and assigned parking but no garage parking.<sup>2</sup> Based on this evidence, the appellant requested the subject's 2016 dwelling assessment (PIN #08-32-111-100) be reduced to \$16,292 which reflects a market value of \$48,876 or \$51.02 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment of the subject's dwelling (PIN #08-32-111-100) as \$22,980 and garage (PIN #08-32-111-302) of \$1,040. The subject's combined assessment reflects a market value of \$72,154 or \$75.32 per square foot of living area, including land, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a grid analysis of the appellant's comparables in which the board of review reported appellant's comparable #3 sold again in April 2016 for \$68,000 or \$91.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three sales comparables described as brick condominium units. The comparables were built in 1980 and each contains 958 square feet of living area. The comparables sold from March through August 2015 for prices ranging from \$65,000 to \$75,000 or from \$76.30 to \$78.29 per square foot of living area. The sale prices of each comparable included the parking. The board of review included in its evidence a map of both parties' comparables showing their proximity to the subject. Based on this evidence, the board of review requested confirmation of 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 based on overvaluation is not warranted.

The Board gives less weight to the recent sale of the subject based on the October 29, 2012 sale date which is not as proximate in time to the subject's assessment date of January 1, 2016 as other sales in the record.

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<sup>2</sup> The appellant submitted Property Listing Sheets for the three comparables which indicate none of the comparables have garage parking. The board of review, in an attachment to their Notes on Appeal, indicated none of the appellant's comparables sold with garage parking.

The Board also gives less weight to appellant's comparable #1 and the 2013 sale of comparable #3 based on sale dates not as proximate in time to the subject's assessment date as other sales in the record. The Board finds appellant's comparable #2 and the 2016 sale of comparable #3 sold proximate in time to the subject's assessment date and were similar to the subject in location, age, style, dwelling size, and sold without parking. The comparables sold for \$63,000 and \$68,000 or for \$67.96 and \$91.52 per square foot of living area including land. The subject's dwelling assessment reflects a market value of \$69,030 or \$72.06 per square foot of living area which is within the range established by these two comparables on a per square foot basis and only slightly higher than the range on a total market value basis, which is justified given the subject's larger size. The three board of review comparables sold with parking for prices ranging from \$65,000 to \$75,000 or from \$67.85 to \$78.29 per square foot of living area including land. The subject parcels have a combined assessment reflecting a market value of \$72,154 or \$75.32 per square foot of living area including land, which is supported by the board of review comparables. Based on this market value evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not warranted.

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

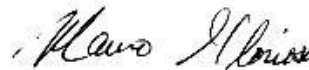
DISSENTING: \_\_\_\_\_

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:

May 26, 2020



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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