



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

APPELLANT: Limdi Madhur  
DOCKET NO.: 17-01284.001-R-1  
PARCEL NO.: 07-01-12-209-007-0000

The parties of record before the Property Tax Appeal Board are Limdi Madhur, the appellant, by attorney Jerri K. Bush, 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:** \$45,970  
**IMPR.:** \$212,486  
**TOTAL:** \$258,456

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 2017 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 and brick exterior construction with 4,193 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 787 square foot three-car garage. The property has a 10,370 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 information on five comparable sales with three comparables located in same neighborhood as the subject and two comparables located over 2 miles from the subject in a different neighborhood. The comparables are described as two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,929 to 4,439 square feet of living area. The dwellings were constructed from 2000 to 2006. The comparables have basements,

four of which have finished area. Each comparable has central air conditioning, one to three fireplaces and a three-car garage. The comparables sold from May 2016 to June 2017 for prices ranging from \$644,800 to \$800,011 or from \$163.41 to \$202.85 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,456. The subject's assessment reflects a market value of \$775,678 or \$184.99 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a memorandum from the township assessor. The assessor argued appellant's comparables #4 and #5 are from different subdivisions and are not comparable to the subject's subdivision.

In support of the subject's assessment, the board of review submitted information on six comparable sales located in the subject's subdivision.<sup>1</sup> The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,929 to 4,439 square feet of living area. The dwellings were constructed from 2003 to 2006. Each comparable has a basement, four of which have finished area; central air conditioning and a garage ranging in size from 641 to 724 square feet of building area. Four comparables each have one or two fireplaces. The comparables sold from May 2016 to June 2017 for prices ranging from \$730,000 to \$965,000 or from \$164.45 to \$230.81 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 parties submitted eight comparable sales for consideration, which includes the parties three common comparables. The Board gave less weight to the appellant's comparables #4 and #5 based on their locations in different neighborhoods than the subject.

The Board finds the best evidence of market value to be the board of review comparables, which includes the common comparables. These comparables are similar to the subject in location, dwelling size, design, age and most features. These properties sold from May 2016 to June 2017 for prices ranging from \$730,000 to \$965,000 or from \$164.45 to \$230.81 per square foot living

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<sup>1</sup> Board of review comparables #1, #2 and #6 are the same properties as appellant's comparables #2, #3 and #1, respectively.

area, including land. The subject's assessment reflects an estimated market value of \$775,678 or \$184.99 per square foot of living area, including land, which is supported by the best comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued 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(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: May 26, 2020



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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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