



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

APPELLANT: Raghavendra Mavanthoor
DOCKET NO.: 18-05078.001-R-1
PARCEL NO.: 07-07-408-002

The parties of record before the Property Tax Appeal Board are Raghavendra Mavanthoor, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell 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: \$53,890
IMPR.: \$157,940
TOTAL: \$211,830

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 2018 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 exterior construction with 3,438 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a three-car garage with 912 square feet of building area.¹ The property has a 15,905 square foot site and is located in Auroa, Naperville Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located either .5 or .6 of a mile from the subject. The comparables are described as

¹ The parties differ as to whether the subject has central air conditioning and fireplaces. This discrepancy will not affect the Board's decision.

two-story dwellings of frame exterior construction that were constructed from 1990 to 1996 and range in size from 3,208 to 3,700 square feet of living area.² Each comparable has a basement, two are partially finished, central air conditioning, one or two fireplaces and a two-car or a three-car garage ranging in size from 422 to 709 square feet of building area. The comparables have improvement assessments ranging from \$87,830 to \$110,140 or from \$27.38 to \$33.84 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$104,508.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,830. The subject property has an improvement assessment of \$157,940 or \$45.94 per square foot of living area.

In response to the appeal, the board of review argued appellant's comparables are not located as proximate to the subject as the comparables provided by the assessor and submitted a map depicting the locations of both parties' comparables in relation to the subject.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located proximate to the subject and on the same street as the subject. The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,291 to 4,342 square feet of living area. The dwellings were constructed from 1990 to 1994. The comparables have basements, with two having finished area. Other features include one or two fireplaces and two-car or three-car garages ranging in size from 546 to 905 square feet of building area. The comparables have improvement assessments ranging from \$136,690 to \$187,890 or from \$39.89 to \$45.60 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 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 a reduction in the subject's assessment is not warranted.

The parties submitted twelve equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as their locations are not as proximate to the subject as the comparables submitted by the board of review. The Board also gave less weight to board of review comparable #6 due to its larger dwelling size when compared to the subject.

² The descriptive information for the appellant's comparables was derived from the appellant's and board of review's submissions.

The Board finds the best evidence of assessment equity to be the remaining board of review comparables as they are most similar to the subject in location and have varying degrees of similarity in dwelling size, age and features. The comparables have improvement assessments ranging from \$136,690 to \$167,940 or from \$39.89 to \$45.60 per square foot of living area. The subject has an improvement assessment of \$157,940 or \$45.94 per square foot of living area, which falls within the range on an overall basis established by the best comparables in the record but slightly above the range on a square foot basis which is justified due to the subject's larger garage and basement finished area. 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 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: January 19, 2021



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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