



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

APPELLANT: Sekhar Sompalli  
DOCKET NO.: 20-07422.001-R-3  
PARCEL NO.: 06-35-102-025

The parties of record before the Property Tax Appeal Board are Sekhar Sompalli, the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd. 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 ***a reduction*** 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:** \$224,220  
**IMPR.:** \$760,990  
**TOTAL:** \$985,210

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 2020 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 2-story dwelling of brick exterior construction with 7,572 square feet of living area.<sup>1</sup> The dwelling was constructed in 2011 and is approximately 9 years old. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 4-car garage. The property has an approximately 47,853 square foot site and is located in Oak Brook, York 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 four equity

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<sup>1</sup> The Board finds the best description of the subject property is found in the property record details document provided by the appellant disclosing the subject dwelling has 3,266 square feet of finished basement area and four fireplaces, which was not reported by the board of review. The board of review failed to provide a property record card for the subject as required. (86 Ill.Admin.Code §1910.40(a)).

comparables, one of which has the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry, brick or stone exterior construction ranging in size from 6,487 to 8,554 square feet of living area. The dwellings are 19 to 33 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, two to six fireplaces and a three-car garage. The comparables have improvement assessments that range from \$249,460 to \$471,020 or from \$33.04 to \$55.06 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$332,941 or \$43.97 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,053,250. The subject property has an improvement assessment of \$829,030 or \$109.49 per square foot of living area.

The board of review submitted a memorandum and a spreadsheet prepared by the York Township Assessor's Office. The spreadsheet lists the appellant's comparables and the township assessor's comparables. The assessor argued that the appellant's comparable dwellings are older in age when compared to the subject and three of the four comparables are located in a different neighborhood than the subject. The assessor made note that the subject property was purchased in June 2018 for a price of \$3,150,000.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick, masonry or stone exterior construction ranging in size from 6,671 to 9,043 square feet of living area. The dwellings were built from 2006 to 2018. The comparables each have a basement, central air conditioning and three-car or a four-car garage. The board of review did not disclose the number of fireplaces and/or finished basement area of the comparables, if any. The comparables have improvement assessments that range from \$673,430 to \$997,790 or from \$93.61 to \$108.13 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 taxpayer 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The record contains ten suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their older dwelling ages and/or less similar dwelling sizes when compared to the subject. The Board has given reduced weight to

board of review comparable #6 due to its considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3, #4 and #5, which are overall most similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$673,430 to \$789,760 or from \$93.61 to \$100.95 per square foot of living area. The subject's improvement assessment of \$829,030 or \$109.49 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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 16, 2023



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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