



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

APPELLANT: Sayi Pullappally  
DOCKET NO.: 20-08237.001-R-1  
PARCEL NO.: 03-36-130-003

The parties of record before the Property Tax Appeal Board are Sayi Pullappally, the appellant; 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:** \$42,510  
**IMPR.:** \$185,130  
**TOTAL:** \$227,640

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 3,794 square feet of living area. The dwelling was constructed in 2007 and is approximately 13 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 640 square foot garage. The property has a 7,740 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have 7,860 or 7,920 square foot sites improved with 2-story homes of brick or brick and frame exterior construction ranging in size from 3,364 to 4,025 square feet of living area. The dwellings range in age from 11 to 17

years old. Each home has a basement, two of which have finished area,<sup>1</sup> central air conditioning, one or two fireplaces, and a garage ranging in size from 404 to 642 square feet of building area. Comparable #4 has an inground swimming pool.<sup>2</sup> The comparables sold from August 2018 to August 2019 for prices ranging from \$640,000 to \$665,000 or from \$165.22 to \$193.22 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$227,640 which would reflect a market value of \$682,988 or \$180.02 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$270,610. The subject's assessment reflects a market value of \$810,210 or \$213.55 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales, together with property record cards for both parties' comparables and a map depicting the locations of the parties' comparables in relation to the subject. Comparables #2 and #3 are the same properties as the appellant's comparables #4 and #2, respectively. The comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 7,800 to 8,700 square feet of land area and are improved with 2-story homes of brick and brick and frame exterior construction ranging in size from 3,010 to 3,379 square feet of living area. The dwellings were built from 2003 to 2009. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 460 to 677 square feet of building area. The comparables sold from July 2017 to November 2019 for prices ranging from \$650,000 to \$759,000 or from \$193.22 to \$246.11 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review provided inaccurate information regarding its comparables when compared to listing sheets for these sales.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>1</sup> The parties differ regarding the basement finish of comparables #3 and #4. The Board finds the best evidence of basement finish is found in the listing sheets for these properties presented by the appellant.

<sup>2</sup> The parties differ regarding the inground swimming pool amenity of comparable #4. The Board finds the best evidence of this amenity is found in the listing sheet for this property presented by the appellant.

The record contains a total of ten comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables #4 and #8, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board gives less weight to the appellant's comparable #4/board of review's comparable #2 and the board of review's comparables #5, #6, and #7, due to substantial differences from the subject in dwelling size and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #3, the appellant's comparable #3, and the board of review's comparable #1, which are relatively similar to the subject in dwelling size, lot size, age, location, and some features, although two of these comparables have finished basement area which is not a feature of the subject, suggesting downward adjustments to these properties would be needed to make them more similar to the subject. These most similar comparables sold from March to August 2019 for prices ranging from \$650,000 to \$754,000 or from \$165.22 to \$224.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$810,210 or \$213.55 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as dwelling size and basement finish, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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:

November 22, 2022



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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