



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

APPELLANT: Damodara Budithi  
DOCKET NO.: 20-08424.001-R-1  
PARCEL NO.: 07-07-212-003

The parties of record before the Property Tax Appeal Board are Damodara Budithi, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$36,320  
**IMPR.:** \$85,330  
**TOTAL:** \$121,650

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 frame exterior construction with 2,255 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 420 square foot garage.<sup>1</sup> The property has an approximately 10,604 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within .84 of a mile from the subject property. The comparables are improved with 2-story dwellings ranging in size from 2,166 to 2,319 square feet of living area that were built from 1991 to 1998. Each comparable is reported to have a basement, central air conditioning and a 2-car garage. The comparables sold

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card provided by the board of review and was not refuted by the appellant in rebuttal.

from February to August 2019 for prices ranging from \$312,000 to \$368,000 or from \$140.16 to \$164.82 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,200. The subject's assessment reflects a market value of \$398,802 or \$176.85 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.

The board of review submitted a spreadsheet that lists the appellant's comparable sales and the township assessor's comparable sales. The board of review also submitted property record cards of the subject and both parties' comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Additionally, the board of review reported that the appellant's comparables are located in a different neighborhood code as the subject property and are improved with either frame or brick and frame exterior construction that have sites that range in size from 5,573 to 9,240 square feet of land area. Five of the appellant's comparables each have a one fireplace and comparable #2 has a basement with finished area.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 10,224 to 13,076 square feet of land area. The comparables are improved with 2-story dwellings of either frame or masonry and frame exterior construction ranging in size from 2,264 to 2,938 square feet of living area. The dwellings were built from 1995 to 1998. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 482 to 754 square feet of building area. The comparables sold from June 2017 to October 2018 for prices ranging from \$405,000 to \$490,000 or from \$148.06 to \$180.43 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued that the board of review comparables should be given less weight due to their dissimilar dwelling sizes and/or remote sale dates when compared to the subject.

### **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.

The record contains twelve suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparable #2 as well as the board of review's comparables

for their finished basement, dissimilar dwelling size and/or for the remote sale date occurring in 2017 and 2018, which is less proximate in time to the January 1, 2020 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3, #4, #5 and #6. The Board finds these comparables sold proximate in time to the assessment date at issue and are more similar to the subject in location, design, age, dwelling size and some features. These comparables sold from February to August 2019 for prices ranging from \$312,000 to \$368,000 or from \$140.16 to \$164.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$398,802 or \$176.85 per square foot of living area, including land, which is greater than the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment 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: February 20, 2024



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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