



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

APPELLANT: P. Bodanapu & K. Pittala
DOCKET NO.: 21-07296.001-R-1
PARCEL NO.: 07-18-203-047

The parties of record before the Property Tax Appeal Board are P. Bodanapu & K. Pittala, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

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: \$32,270
IMPR.: \$123,440
TOTAL: \$155,710

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2021 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 and brick exterior construction with 3,337 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage with 550 square feet of building area. The property has an approximately 10,296 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales located within .96 of a mile from

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

the subject. The comparables are described as 2-story dwellings built from 1995 to 2003 and range in size from 3,128 to 3,655 square feet of living area. Each comparable has a basement, central air conditioning, and a 2-car garage. The comparables sold from July 2020 to June 2021 for prices ranging from \$395,000 to \$520,000 or from \$125.52 to \$147.02 per square foot of living area, land included. Based on this evidence, the appellants 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 \$181,290. The subject's assessment reflects a market value of \$542,297 or \$162.51 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review submitted a spreadsheet of the appellants' comparable sales noting they have sites ranging in size from approximately 6,790 to 14,880 square. In addition, two comparables have finished basement area and none of the comparables are located in the subject neighborhood.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on four comparable sales with the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from approximately 10,586 to 18,480 square feet of land area. The comparables are improved with 2-story dwellings of frame and brick exterior construction that range in size from 2,804 to 3,281 square feet of living area. The dwellings were built in 2000 or 2001 and have basements, one of which has finished area. Each comparable has central air conditioning, one fireplace and a 2-car or 3-car garage with 525 or 775 square feet of building area. The comparables sold from June 2018 to April 2021 for prices ranging from \$468,000 to \$510,000 or from \$147.21 to \$166.90 per square foot of living area, land included. The board of review also provided a location map of the board of review comparables and the appellants' comparables in relation to the subject property along with property record cards and exterior photographs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the board of review comparables are not comparable to the subject due to their 2018 and 2019 remote sales, larger garage and/or smaller dwelling size. In a rebuttal grid analysis, counsel suggested that the appellants' comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted 11 comparables sales to support their respective positions. The Board gives less weight to appellants' comparables #1, #2, #4, #5 and #7 which have unfinished basements when compared to the subject. The Board gives less weight to board of review comparables which sold less proximate in time to the January 1, 2021 assessment date and/or have an unfinished basement when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparables #3 and #6 which sold proximate in time to the assessment date at issue and have finished basement area similar to the subject. These comparables sold in August and December 2020 for prices of \$445,500 and \$459,500 or for \$134.20 and \$142.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$542,297 or \$162.51 per square foot of living area, including land, which falls above the two best comparables sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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:

October 17, 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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