



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

APPELLANT: Mohan & Sasi Thalamarla
DOCKET NO.: 22-03637.001-R-1
PARCEL NO.: 10-01-104-023

The parties of record before the Property Tax Appeal Board are Mohan & Sasi Thalamarla, the appellants, 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 **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: \$204,040
IMPR.: \$315,980
TOTAL: \$520,020

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 2022 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 4,527 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 922 square foot garage and a swimming pool. The property has a 107,293 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales that are located within .71 of a mile from the subject. The comparables have sites ranging in size from 25,083 to 54,683 square feet of land area that are improved with 2-story dwellings of brick exterior construction ranging in size from 4,282 to 4,932 square feet of living area. The dwellings were built from 1994 to 2005. The comparables have unfinished basements, one, three or four fireplaces, and a garage ranging

in size from 750 to 996 square feet of building area. Three of the comparables have central air conditioning. The comparables sold from June 2021 to September 2022 for prices ranging from \$760,000 to \$1,402,000 or from \$169.08 to \$304.19 per square foot of living area, including land.

Based on this evidence the appellants 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 \$520,020. The subject's assessment reflects a market value of \$1,560,684 or \$344.75 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within .67 of a mile from the subject. The comparables have sites ranging in size from 27,585 to 47,416 square feet of land area that are improved with 2-story or 3-story dwellings of brick or frame and brick exterior construction ranging in size from 4,025 to 4,752 square feet of living area. The dwellings were built from 1987 to 2008. The comparables have unfinished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 825 to 2,030 square feet of building area. The comparables sold from July 2021 to June 2022 for prices ranging from \$996,000 to \$1,280,000 or from \$240.46 to \$282.61 per square foot of living area, including land. The board of review argued the subject is superior to the parties' comparables due to its larger site.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's comparables and offered an explanation as to why the subject is over-assessed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellants' comparable #2, due to its larger dwelling size when compared to the subject. The Board also gives less weight to the board of review's comparables, due to their smaller dwelling sizes or their dissimilar dwelling style when compared to the subject. The Board finds the appellants' remaining comparables have varying degrees of similarity to the subject. However, each of the best comparables has a significantly smaller site size when compared to the subject. Nevertheless, the best comparables sold from December 2021 to September 2022 for prices ranging from \$760,000 to \$1,402,000 or from \$169.08 to \$304.19 per square foot of living area,

including land. The subject's assessment reflects a market value of \$1,560,684 or \$344.75 per square foot of living area, including land, which falls above the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their significantly smaller site sizes, the Board finds the subject's higher estimated market value as reflected by its assessment is justified. Based on this evidence the Board finds a reduction in the subject's assessment is not 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 21, 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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