



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

APPELLANT: Srinivas Pasupuleti
DOCKET NO.: 23-03307.001-R-1
PARCEL NO.: 07-01-14-203-004-0000

The parties of record before the Property Tax Appeal Board are Srinivas Pasupuleti, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, in Chicago, and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$53,717
IMPR.: \$241,764
TOTAL: \$295,481

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 two-story dwelling of frame exterior construction with 4,729 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, 3½ bathrooms, central air conditioning, a fireplace and an attached four-car garage containing 798 square feet of building area. The property is located in Naperville, Wheatland Township, Will County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and from .3 to .9 of a mile from the subject. The comparables consist of two-story dwellings of Dryvit or frame and masonry exterior construction. The homes were built from 1994 to 1997 and range in size from 3,755 to 4,288 square feet of living area. Each comparable has an unfinished basement, 2½ or 3

bathrooms, central air conditioning and a three-car garage. The comparables have improvement assessments ranging from \$186,348 to \$209,767 or from \$48.92 to \$49.85 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$233,612 or \$49.40 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 \$295,481. The subject property has an improvement assessment of \$241,764 or \$51.12 per square foot of living area.

In response to the appeal, a letter from the township assessor asserted that the appellant's comparables were from 441 to 974 square feet smaller than the subject dwelling and none of the homes have finished basement area. In contrast, the comparables presented on behalf of the board of review are ± 289 square feet as compared to the subject's dwelling size, have finished basement area and were built within 5 years of the subject dwelling.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables, along with applicable property record cards. The comparables are located in the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of frame exterior construction. The homes were built from 1996 to 2000 and range in size from 4,440 to 4,670 square feet of living area. Each comparable has a basement with finished area, $3\frac{1}{2}$ to $4\frac{1}{2}$ bathrooms, central air conditioning, one or two fireplaces and a three-car garage ranging in size from 638 to 727 square feet of building area. The comparables have improvement assessments ranging from \$232,642 to \$244,024 or from \$52.25 to \$53.28 per square foot of living area.

Based on this evidence and argument, 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2 and #3 due to their smaller dwelling sizes ranging from 12% to 21% when compared to the subject's dwelling size. In addition, each of the appellant's comparables have been given reduced weight based on the lack of finished basement area, which is a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in location, age, dwelling size, finished basement feature and some amenities. Adjustments to these comparables are necessary for variations in dwelling size, bathroom count and/or other differences when compared to the subject in order to make them more equivalent to the subject in these various characteristics. The comparables have improvement assessments ranging from \$232,642 to \$244,024 or from \$52.25 to \$53.28 per square foot of living area. The subject's improvement assessment of \$241,764 or \$51.12 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and below the range on a per-square-foot of living area basis. Based on this record and after considering necessary adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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 15, 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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