



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

APPELLANT: Sarada Mohapatra
DOCKET NO.: 23-03491.001-R-1
PARCEL NO.: 07-01-09-102-014-0000

The parties of record before the Property Tax Appeal Board are Sarada Mohapatra, the appellant; 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: \$58,597
IMPR.: \$149,209
TOTAL: \$207,806

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 2-story dwelling of frame exterior construction with 2,993 square feet of living area. The dwelling was constructed in 2000 and is approximately 23 years old. Features of the home include a basement with 958 square feet of finished area, central air conditioning, a fireplace, 2.5 bathrooms, and a 609 square foot garage. The property is located in Naperville, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 400 yards of the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,874 to 3,149 square feet of living area. The dwellings are 23 or 24 years old. Each home has a basement, two of which have 1,152 or 1,409 square feet of finished area, central air conditioning, a fireplace, 2.5 or 3.5 bathrooms, and a garage ranging in size from 420 to 550 square feet of building area.

The comparables sold in December 2020 for prices ranging from \$470,000 to \$485,000 or from \$149.25 to \$168.75 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 \$207,806. The subject's assessment reflects a market value of \$623,480 or \$208.31 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.67 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,949 to 3,091 square feet of living area. The dwellings were built in 2000 or 2001. Each home has a basement with 768 to 1,698 square feet of finished area, central air conditioning, a fireplace, from 2.5 to 3.5 bathrooms, and a garage ranging in size from 620 to 769 square feet of building area. The comparables sold from May to July 2022 for prices ranging from \$658,900 to \$816,000 or from \$213.17 to \$270.02 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the appellant's comparables differ from the subject in dwelling size, basement finish, and/or garage size. It was argued the board of review's comparables are similar to the subject in dwelling size and garage size and sold more proximate in time to the assessment date than the appellant's comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and features, although three comparables have one additional full

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

bathroom than the subject, suggesting downward adjustments to these comparables for this feature would be needed to make them more equivalent to the subject. One comparable lacks a half bathroom that is a feature of the subject, suggesting an upward adjustment to this comparable for this feature would be needed to make it more equivalent to the subject. One comparable has smaller finished basement area than the subject and three comparables have larger finished basement area than the subject, suggesting adjustments to these comparables for finished basement area would be needed to make them more equivalent to the subject.

These most similar comparables sold for prices ranging from \$658,900 to \$816,000 or from \$213.17 to \$270.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$623,480 or \$208.31 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: _____

December 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sarada Mohapatra
3820 Highknob Cir
Naperville, IL 60564

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432