



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

APPELLANT: Ravi Ramakrishnan
DOCKET NO.: 24-04283.001-R-1
PARCEL NO.: 07-33-111-003

The parties of record before the Property Tax Appeal Board are Ravi Ramakrishnan, the appellant, by attorney David Kieta of Kieta Law LLC in Winfield; 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: \$32,463
IMPR.: \$130,098
TOTAL: \$162,561

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 2024 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 2,416 square feet of living area.¹ The dwelling was constructed in 1995 and is approximately 29 years old. Features of the home include a 1,318 square foot basement, central air conditioning, a fireplace and a two-car garage with 651 square feet of building area. The property has a 7,896 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables that have the same assessment neighborhood code as the subject and are

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the evidence provided by the board of review which included a copy of the subject's property record card and an exterior photograph of the subject dwelling.

located within .18 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,371 to 2,542 square feet of living area. The dwellings are from 28 to 30 years old. The appellant did not disclose whether or not comparables #1 through #5 have basement area. The appellant reported comparable #6 has a 980 square foot basement. Each comparable has central air conditioning and a two-car garage. The appellant reported "N/A" in the fireplace section of the appeal petition for each comparable. The comparables have improvement assessments that range from \$114,440 to \$123,632 or from \$46.15 to \$52.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$116,644 or \$48.28 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 \$162,561. The subject has an improvement assessment of \$130,098 or \$53.85 per square foot of living area.

In response to the appeal, the board of review submitted a comparable report prepared by the township assessor which contained information on the appellant's six comparables, along with information on six comparables chosen by the assessor. The assessor argued that the appellant's comparables #1 through #5 lack basements, a feature of the subject and that the appellant's comparable #6 has a significantly smaller basement area. The assessor also argued that the appellant's comparables #1, #2 and #6 have smaller garages when compared to the subject and the appellant's comparables #1 through #3 each lack a fireplace, a feature of the subject.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on six equity comparables that have the same assessment neighborhood code as the subject and are located from .09 to .29 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction, each containing 2,416 square feet of living area. The dwellings were built in 1995 or 1996. The comparables each have a 1,318 square foot basement, central air conditioning, a fireplace and a garage containing 651 square feet of building area. The comparables have improvement assessments that range from \$130,298 to \$130,654 or from \$53.93 to \$54.08 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 twelve equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 through #5 due to their lack of a basement foundation, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #6, along with the six comparables submitted by the board of review. The Board finds these seven comparables each have a basement, like the subject and are similar to the subject in location and similar, if not identical to the subject in dwelling size, design, age and some features. The comparables have improvement assessments that range from \$123,632 to \$130,654 or from \$52.14 to \$54.08 per square foot of living area. The subject property has an improvement assessment of \$130,098 or \$53.85 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from 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: _____

November 25, 2025



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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