



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

APPELLANT: Shaheda Taji  
DOCKET NO.: 11-05751.001-R-1  
PARCEL NO.: 08-24-308-017

The parties of record before the Property Tax Appeal Board are Shaheda Taji, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$16,110  
IMPR.: \$41,170  
TOTAL: \$57,280**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed this 2011 appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 townhome of frame construction with 1,440 square feet of living area. The townhome was constructed in 1978 and features central air

conditioning, a fireplace<sup>1</sup> and a detached one-car garage of 286 square feet of building area. The property is located in Woodridge, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information that the subject property was purchased in July 2009 for \$150,000 along with information on three comparable sales. Based on this evidence, the appellant requested a total assessment of \$49,995 which would reflect a market value of \$150,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,960. The subject's assessment reflects a market value of \$180,875 or \$125.61 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparable #1 was the same property as appellant's comparable sale #2. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the board of review's submission consists of raw/unconfirmed sales data with no documentary evidence to confirm the information provided in the spreadsheet. Additionally, counsel contended the comparables presented by the board of review were superior to the subject in regard to garage and basement area. Additionally, each of the comparables was smaller than the subject which may then reflect higher per-square-foot sales values when compared to the subject dwelling. Finally, counsel contended the subject's recent purchase price involved the use of a broker and should reflect the best evidence of value.

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When

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<sup>1</sup> The appellant reported that the subject does not have a fireplace amenity, but the assessing officials reported that the subject has a fireplace. The board of review did not submit a copy of the subject's property record card to further support this factual assertion; the Multiple Listing Service data sheet submitted by the appellant did not indicate a fireplace was present.

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

The Board has given little weight to the July 2009 purchase price of the subject property of \$150,000. The appellant provided the Multiple Listing Service data sheet regarding the sale of the subject. The remarks on the data sheet included, "need some major work to be done," which the Board finds suggests condition issues at the time of purchase. Furthermore, while counsel in rebuttal argued that the sale of the subject involved the use of realtors and payment of a broker's fee(s), the copy of the Settlement Statement provided by the appellant only included the first page and did not display any broker's fee(s) information. The Board also finds the exposure time on the open market was extremely limited as "1 day" which is one of the principle elements of an arm's length transaction.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #5 as each of these dwellings have a basement which is not a feature of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1, #2, #3 and #4. These five most similar comparables have varying degrees of similarity to the subject and sold between March 2010 and July 2011 for prices ranging from \$145,500 to \$166,500 or from \$105.05 to \$137.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$180,875 or \$125.61 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and which does not appear to be justified given the similarities between the subject and the comparables. After considering the most comparable sales on this record, the Board finds the evidence demonstrates the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

Member

*J. R.*

Member

DISSENTING:

C E R T I F I C A T I O N

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: February 20, 2015

*A. Portol*

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 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 the subsequent year 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.

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.