



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

APPELLANT: Masood Oazi
DOCKET NO.: 12-03339.001-R-2
PARCEL NO.: 06-33-200-052

The parties of record before the Property Tax Appeal Board are Masood Oazi, the appellant, by attorney George J. Relias of Enterprise Law Group, LLP in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$167,280
IMPR: \$571,540
TOTAL: \$738,820**

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 2012 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 brick and frame construction with 9,147 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full finished basement, central air conditioning, five fireplaces and a three-car garage. The property has a 30,473

square foot site and is located in Oakbrook, York Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four equity comparables, three of the comparables also included sales data.

Based on this evidence, the appellant requested an improvement assessment of \$373,472 or \$40.83 per square foot of living area with a total assessment of \$540,752 which would reflect a market value of approximately \$1,622,256 or \$177.35 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$738,820. The subject property has an improvement assessment of \$571,540 or \$62.48 per square foot of living area. The subject's assessment also reflects a market value of \$2,217,347 or \$242.41 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a two-page memorandum prepared by Ronald Pajda, York Township Deputy Assessor. In his memorandum, he contended that the appellant failed to provide any large comparable homes.

In support of its contention of the correct assessment the board of review through the township assessor submitted Grid #1, a spreadsheet with information on six equity comparables and Grid #2, a spreadsheet with information on six sales comparables. 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 a 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables #1, #3 and #4 as each of these dwellings is substantially smaller than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and the board of review's comparables. These seven comparables had improvement assessments that ranged from \$39.02 to \$78.89 per square foot of living area. The subject's improvement assessment of \$62.48 per square foot of living area falls within the range established by the best comparables in this record and appears justified when considering the subject's dwelling size of 9,147 square feet as compared to the largest most similar comparable home of 8,234 square feet with an improvement assessment of \$65.04 per square foot of living area.

Based on this record and an analysis of the data provided, 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.

The appellant also 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.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 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 to support their respective positions before the Property Tax Appeal Board. These comparables sold between December 2010 and November 2012 for prices ranging from \$1,180,000 to \$3,100,000 or from \$199.66 to \$383.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,217,347 or \$242.41 per square foot of living area, including land, which is within the range established by the

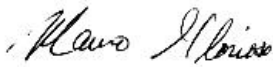
comparable sales in this record in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.

Chairman



Member



Member

Member



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: April 24, 2015



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.