



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

APPELLANT: Shahnaz Parveen  
DOCKET NO.: 12-05168.001-R-1  
PARCEL NO.: 09-36-200-029

The parties of record before the Property Tax Appeal Board are Shahnaz Parveen, the appellant, 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:** \$82,830  
**IMPR.:** \$0  
**TOTAL:** \$82,830

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 vacant parcel of approximately 30,212 square feet of land area. The property is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited data on four comparable sales. The board of review provided more details of the parcels which indicated three of the parcels are located in the same neighborhood code assigned by the assessor as the subject parcel. The parcels range in size from 21,454 to 100,693 square feet of land area and sold between July 2011 and

March 2013 for prices ranging from \$209,000 to \$285,000 or from \$3 to \$10 per square foot of land area, rounded.

As part of the appellant's submission, she included a proposed stipulation for the subject parcel regarding tax year 2012 which was signed only by the Downers Grove Township Assessor proposing an assessment of \$114,240.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$79,630 which would reflect a market value of approximately \$238,890 or \$8 per square foot of land area, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,050. The subject's assessment reflects a market value of \$414,316 or \$13.71 per square foot land area, 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 rebuttal, the board of review submitted a memorandum that addressed the differences between the subject and comparable parcels presented by the appellant. The board of review noted size differences and differences in date of sale as compared to the assessment date of January 1, 2012. Appellant's comparable #3 was noted as a much larger parcel with 20% allowance for wetlands and was least similar to the subject. The comparable most similar to the subject was appellant's comparable #4 although it sold 15 months after the assessment date.

Moreover, as to the proposed assessment reduction reflected in the stipulation signed by the township assessor, the board of review reported that the appellant declined the offer.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales where comparables #1 and #2 were the same properties as appellant's comparables #1 and #2. The new comparable sale #3 consists of a 23,974 square foot parcel that sold in February 2011 for \$390,000 or for \$16 per square foot of land area, rounded. This parcel was noted to be 1.26-miles from the subject.

Based on this evidence and argument, the board of review's memorandum requested "the Property Tax Appeal Board adjust the subject's 2012 assessment to \$82,830 indicating a market value of \$248,515 or \$822/SF."<sup>1</sup>

In written rebuttal the appellant contended that the township assessor should have automatically adjusted the subject's assessment due the prior decision by the Property Tax Appeal

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<sup>1</sup> In the "Board of Review - Notes on Appeals" the board of review did not propose a reduction in the subject's assessment despite the contention in the memorandum.

Board in Docket No. 11-03573.001-R-1 which lowered the assessment to \$121,660. The appellant cited no statutory authority for this proposition and has **not** alleged that the subject vacant parcel of land is her residence (i.e., owner occupied property) which would be entitled to a "rollover" of the prior decision subject only to equalization. (35 ILCS 200/9-185)

**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.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 sales evidence in the record indicates a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 which is much larger than the subject parcel and has wetland which is not a feature of the subject parcel. The Board has also given reduced weight to board of review comparable #3 as this parcel is located distant from the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 along with board of review comparable sales #1 and #2, where there are two common sales among the parties. These most similar comparables sold between April 2012 and March 2013 for prices ranging from \$209,000 to \$285,000 or from \$8 to \$10 per square foot of land area, rounded. The subject's assessment reflects a market value of \$414,316 or \$13.71 per square foot of land area which is above the range established by the best comparable sales in this record.

Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the assessor's recommendation is 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.

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Chairman



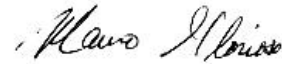
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DISSENTING: \_\_\_\_\_

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: November 20, 2015



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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.