



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

APPELLANT: Mohsin Dada
DOCKET NO.: 13-02680.001-C-2 through 13-02680.003-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mohsin Dada, 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 in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-02680.001-C-2	08-18-101-004	24,848	0	\$24,848
13-02680.002-C-2	08-18-101-005	24,705	0	\$24,705
13-02680.003-C-2	08-18-101-006	17,207	0	\$17,207

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three vacant parcels containing a total of 23,194 square feet of land area. The parcels are located in Naperville, Lisle Township, DuPage County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted evidence that the subject parcels were purchased on August 22, 2013 for \$200,300. The evidence depicts the parties were not related, a realtor was utilized and the parcels were advertised on the open market for 597 days. A Settlement Statement was provided as support for the transaction. The appellant also submitted a copy of the final decisions issued by the DuPage County Board of Review establishing a total assessment for the subject parcels of \$202,330, which reflects a total market value of approximately \$607,051 using the statutory level of assessments of 33.33%. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's purchase price.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of the market value of the subject property may consist of an appraisal of the subject property as of the assessment date at issue. (86 Ill.Admin.Code 1910.65(c)(1)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record is the purchase of the subject property in August, 2013 for \$200,300. The Board finds the subject's assessment reflects a market value greater than the subject's purchase price presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds the subject parcels had a total market value of \$200,300 as of January 1, 2013, and therefore, a reduction in the subject's assessment is warranted, commensurate with the appellant's request.

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.