



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

APPELLANT: Mohammed Subhani  
DOCKET NO.: 13-02854.001-I-1  
PARCEL NO.: 03-33-302-023

The parties of record before the Property Tax Appeal Board are Mohammed Subhani, 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 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: \$ 76,050  
IMPR.: \$ 379,910  
TOTAL: \$ 455,960**

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 2013 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 is improved with a part one-story and part two-story industrial building of brick exterior construction that contains 39,130 square feet of building area. The building was constructed in 1976. The building has 2,790 square feet or

7.13% office space; a clear ceiling height of 17 feet; five overhead doors; and four load levelers. The property has a 38,925 square foot site, resulting in a land to building ratio of .995:1. The subject property is located in Addison Township, DuPage County, Illinois.

The appellant argued the subject property was inequitably assessed. The appellant did not challenge the subject's land assessment. In support of this claim, the appellant submitted limited information for three comparables. The comparables were improved with one-story industrial buildings of masonry construction that were built from 1970 to 1973. The appellant did not disclose the subject or comparables' proximate location, ceiling height or number of loading docks. The buildings ranged in size from 35,480 to 40,358 square feet of building area and contain office space ranging from 1,746 to 11,659 square feet of the total building area. The comparables had improvement assessments that ranged from \$255,420 to \$294,640 or from \$6.33 to \$8.31 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$455,960. The subject property has an improvement assessment of \$379,910 or \$9.71 per square foot of building area.

To demonstrate the subject property's assessment was uniformly assessed, the board of review submitted information on nine assessment comparables. The evidence was prepared by the township assessor. The comparables were improved with one-story or part one-story and part two-story industrial buildings of masonry exterior construction. Their proximate location in relation to the subject was not disclosed. The buildings range in size from 29,700 to 56,419 square feet of building area with office space ranging from 2,080 to 10,650 square feet or from 6.43% to 19.44% of the total building area. The buildings were constructed from 1949 to 1977, with four comparables having effective ages ranging from 1965 to 1979 due to various additions constructed between 1956 and 1998. Ceiling heights ranged from 10 to 27 feet. The comparables had improvement assessments that ranged from \$262,290 to \$675,420 or from \$8.25 to \$19.01 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's counsel argued the assessor miscalculated the subject's land to building ratio. Although the subject's land assessment was not contested, appellant's counsel argued all the comparables selected by the board of review have superior land to building ratios, which she opines is critical for expansion and maneuverability. Counsel argued comparable #2 is not similar to the subject due to its partial metal exterior construction. Counsel claimed board of review comparables #6 and #9 are most similar to the subject, yet have superior land to building ratios with improvement assessments of \$8.25 and \$8.47 per square foot of building area, respectively.

### Conclusion of Law

The taxpayer argued 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 no reduction in the subject's assessment is warranted on this basis.

The parties submitted 12 assessment comparables for the Board's consideration. Neither party disclosed the proximate location of the comparables in relation to the subject. The Board gave less weight to comparables #1, #7, #8 and #9 submitted by the board of review due to their considerably larger or smaller building size when compared to the subject. Based on the limited information supplied, the Board finds the remaining eight comparables were more similar to the subject in age, building size and features. They had improvement assessments that ranged from \$255,420 to \$612,050 or from \$6.33 to \$19.01 per square foot of building area. Comparable #3 submitted by the board of review was the most similar property contained in this record. It had an improvement assessment of \$420,530 or \$13.01 per square foot of building area. The subject property had an improvement assessment of \$379,910 or \$9.71 per square foot of building area, which is well supported by the most

similar assessment comparables contained in this record. Therefore no reduction in the subject's assessment is warranted. Based on this analysis, the Board finds the appellant failed to demonstrate assessment inequity by clear and convincing evidence.

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

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: December 18, 2015

*A. Proctor*

\_\_\_\_\_  
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.