



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

APPELLANT: Parviz Boroumand
DOCKET NO.: 13-02975.001-R-1
PARCEL NO.: 09-18-403-003

The parties of record before the Property Tax Appeal Board are Parviz Boroumand, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$ 27,980
IMPR.: \$ 31,050
TOTAL: \$ 59,030

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 one-story dwelling of frame construction with 896 square feet of living area. The dwelling was constructed in 1943 with an addition in 1968. Features of the property include a partial unfinished basement, one fireplace and a detached garage with 400 square feet of

building area. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with dwellings that range in size from 1,188 to 1,296 square feet of living area. The dwellings ranged in age from 53 to 64 years old with comparable #1 having an addition that is 34 years old. Each comparable is described as having a basement and a garage ranging in size from 336 to 484 square feet of building area. These properties have improvement assessments ranging from \$25,610 to \$33,550 or from \$16.81 to \$28.24 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$19,353.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$59,030. The subject property has an improvement assessment of \$31,050 or \$34.65 per square foot of living area.

In rebuttal the board of review noted that appellant's comparable #3 was currently receiving a reduction due to its condition. A copy of the property record card for this comparable submitted by the board of review noted that this property was undergoing rehabilitation based on a field inspection as of January 11, 2013, and the property was receiving a partial assessment (50%) on the building.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of frame construction that ranged in size from 768 to 1,038 square feet of living area. The dwellings were constructed from 1922 to 1957. Each comparable had a full unfinished basement, one comparable had a fireplace and each comparable had a garage ranging in size from 288 to 1,080 square feet of building area. These properties had improvement assessments ranging from \$26,800 to \$35,760 or from \$32.02 to \$36.24 per square foot of living area. The board of review provided a grid of its comparables with adjustments for differences from the subject property indicating that the adjusted improvement assessments would range from \$36.24 to \$41.19 per square foot of living area. The board of review requested confirmation of the assessment.

Conclusion of Law

The taxpayer contends 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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the comparables submitted by the board of review. These comparables had improvement assessments that ranged from \$28.24 to \$36.24 per square foot of living area. The subject's improvement assessment of \$34.65 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #2 and #3 due to differences from the subject in size and the fact that comparable #3 was also being given a partial assessment due to condition in 2013. Based on this record 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.

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: January 22, 2016

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.