



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

APPELLANT: Khaleel Ahmed  
DOCKET NO.: 13-03398.001-R-1  
PARCEL NO.: 03-11-309-025

The parties of record before the Property Tax Appeal Board are Khaleel Ahmed, the appellant, by attorney Jerri K. Bush in Chicago; 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: \$21,565  
IMPR: \$105  
TOTAL: \$21,670**

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 1.5-story dwelling of frame construction with 1,062 square feet of living area. The dwelling was constructed in 1925. Features of the property include a full finished basement, central air conditioning and a detached garage with 400 square feet of building area. The property has an 11,570 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 21, 2012 for a price of \$65,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,610. The subject's assessment reflects a market value of \$145,888 or \$137.37 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information provided by the township assessor. The assessor asserted the appellant failed to provide a fully executed HUD-1 settlement statement to support the sale. The assessor further noted that the property was sold through the Multiple Listing Service but no commission was shown as being paid.

In support of the assessment the assessor identified four comparable sales improved with three-split level style dwellings and a ranch style dwelling of frame or brick and frame construction that ranged in size from 912 to 1,050 square feet of living area. The dwellings were constructed from 1942 to 1964. Each comparable has a basement or a lower level, three of which were partially finished, one comparable had central air conditioning and each comparable had a detached garage with 440 or 484 square feet of building area. The sales occurred from August 2011 to October 2013 for prices ranging from \$140,000 to \$149,900 or from \$135.73 to \$153.51 per square foot of living area, including land. The board of review requested confirmation of the assessment.

#### **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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2012 for a price of \$65,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service (MLS) and it had been on the market for 386 days. In further support of the transaction the appellant submitted a copy of the settlement statement and a copy of the MLS listing sheet for the subject property. Additionally, a copy of the subject's property record card submitted by the board of review disclosed the subject property sold in June 2012 for a price of \$65,000 and transferred via a warranty deed. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. The Board further finds the comparable sales provided by the board of review do not refute the fact the subject property was involved in a transaction involving unrelated parties after being exposed on the open market for 386 days. Based on this record the Board finds a reduction in the subject's assessment 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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Member



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Member



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Acting Member



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Member

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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: February 19, 2016



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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.