



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

APPELLANT: Riffat Mumtaz  
DOCKET NO.: 13-03689.001-R-1 through 13-03689.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Riffat Mumtaz, the appellant, by attorney Jerrold H. Mayster of Mayster & Chaimson Ltd., 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-03689.001-R-1	06-17-404-053	24,585	830	\$25,415
13-03689.002-R-1	06-17-404-054	24,585	0	\$24,585

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 consists of two parcels improved with a 1.5-story dwelling of frame construction with 1,632 square feet of living area. The dwelling was constructed in 1952. Features of the home include a basement with finished area, central air conditioning and a two-car garage. The two parcels present a

total land area of 36,000 square feet which are located in Lombard, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$150,000 as of April 6, 2011. As part of the appraisal report prepared by Ray A. Johnson, the appraiser inspected the interior and exterior of the subject property. He reported that:

The subject is currently vacant and suffers from repairs needed include bathroom tile work, roof, windows and a general updating. Improvements are considered to be in below average condition. While normal physical deterioration is attributed to the average wear and tear, the subject sits vacant and suffers from the lack of ongoing maintenance.

The report was further supported by photographs. The appraiser also discussed the subject's site size as being above average, but further reported in the Addendum that the southernmost parcel abuts to a parking lot/commercial property as shown in photographs and an aerial map. The appraiser utilized the sales comparison approach by analyzing four sales and two active listings which ranged in sales price and asking price from \$74,900 to \$222,130. The four sales occurred in September 2010 to February 2011. The appraiser made adjustments to the comparables for condition, bathrooms, dwelling size, basement size, basement finish and/or other amenities to arrive at adjusted sales prices ranging from \$126,400 to \$197,450.

Based on this evidence, the appellant requested a total assessment for both parcels reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal." Based upon the Final Decision issued by the board of review the total assessment for the two parcels that comprise the subject property is \$93,010. The combined assessments for the subject reflect a market value of \$279,142 or \$171.04 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 response to the appellant's evidence, the board of review noted that the appellant's appraisal has an effective date of April 6, 2011, a date 21 months prior to the assessment date at issue of January 1, 2013.

In support of its contention of the correct assessment the board of review through the York Township Assessor's Office submitted a spreadsheet with information on six comparable sales, where sales #1 and #5 are vacant parcels. The evidence does not reflect if the parcels were both vacant at the time of the sale. The four comparable dwellings were built between 1951 and 2013 and the homes range in size from 1,364 to 3,222 square feet of living area. The sales occurred between May 2009 and August 2011 for prices ranging from \$85,000 to \$425,000 or from \$43.80 to \$227.27 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's 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 has given little weight to the board of review comparable sales. Sales #1 and #5 are vacant parcels that contain 10,032 and 114,426 square feet of land area each. The 2009 and 2010 sales of these parcels reflect prices of \$0.74 and \$21.43 per square foot of land area. The Board finds these sales are so drastically divergent that the data provides no credible land valuation information. Furthermore, there is no evidence presented by the board of review that these parcels were vacant at the time of sale. In light of the fact that both sales occurred at a time remote to the valuation date at issue and the subject property is an improved property, the Board has given no weight to these sales.

Similarly, the improved parcels presented by the board of review have been given little weight. Board of review sale #2 reflects a dwelling that was built in 2010 that contains 3,089 square feet of living area. The Board finds comparable #2 is dissimilar to the subject dwelling in both age and size. Similarly, the Board has given no weight to board of review comparable #3. The sale occurred in November 2009, a date remote in time to the valuation date at issue and the dwelling

was built in 2010 with 3,222 square feet of living area. The Board finds that either the sale in 2009 reflects a vacant land sale or the demolition of a previous improvement with subsequent construction of a new home; in either event, this comparable is dissimilar to the subject property. Similarly, board of review comparable #4 reflects a sale from May 2010 with a dwelling that was built in 2013 that contains 3,196 square feet of living area. Comparable #3 either reflects a vacant land sale or the sale of an improved property that was subsequently demolished and replaced by new construction; in either event the Board finds this comparable is dissimilar to the subject improved property. Board of review improved comparable #6 is a dissimilar one-story dwelling that sold in July 2011 for \$310,000. The Board finds this home to be dissimilar in design and location from the subject property; moreover, one comparable sale is not generally reflective of market value.

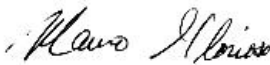
On this record, the Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$150,000 as of April 6, 2011. The appraisal reported the condition of the subject property to be below average and the board of review did not refute that assertion. The appraiser made consistent and logical adjustments to the comparables for differences and articulated in the addendum why other types of adjustments such as for lot size and age were not deemed to be necessary. The subject's assessment for both parcels reflects a market value of \$279,142 or \$171.04 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property is overvalued and a reduction in the assessments of the subject parcels are warranted commensurate with the appellant's request.

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



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
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: April 24, 2015



\_\_\_\_\_  
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.