



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

APPELLANT: Khaleel Ahmed
DOCKET NO.: 13-03831.001-R-1
PARCEL NO.: 03-21-308-006

The parties of record before the Property Tax Appeal Board are Khaleel Ahmed, the appellant,¹ 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:

LAND: \$20,620
IMPR.: \$6,044
TOTAL: \$26,664

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 a split-level dwelling of frame and brick construction with 1,200 square feet of living area. The dwelling was constructed in 1959. Features of the home include a lower level, central air conditioning and a detached two-car garage. The property has a 6,669 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this assertion, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting the subject property was purchased on December 30, 2011 for a price of \$80,000. The appellant reported the seller was Citi Bank, the parties to the transaction were not related, the property was sold by a Realtor and the property was advertised on the market through the Multiple Listing Service for 173 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement which reiterated the purchase price and date while also depicting the payment of brokers' fees as

¹ Attorney Jerri K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 18, 2016.

part of the transaction. The appellant also submitted a copy of the Multiple Listing Service data sheet depicting that the property was sold as an REO/Lender Owned, Pre-Foreclosure for cash "as-is." Also submitted was a copy of the Listing & Property History Report reflecting the original asking price in July 2011 of \$122,000 with four subsequent price reductions for a final asking price of \$88,200 commencing December 5, 2011 prior to the sale transaction.

Based on this evidence, the appellant requested an assessment reflective of the purchase price at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,020. The subject's assessment reflects a market value of \$162,125 or \$135.10 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 appeal, the board of review submitted a letter from the Addison Township Assessor's Office. The township assessor reported a policy that to consider a recent purchase price of a property the owner/representative is required to submit a fully executed HUD-1 which clearly identifies any unusual transactions in the purchase. Having contacted former counsel for the appellant on several occasions to obtain the documents, the assessor reported that the HUD-1 which was submitted was not fully executed and the signature page was also missing. The assessor opined "this should not be considered evidence without signatures." The assessor concluded that "based on the lack of evidence submitted, we feel the subject is assessed both uniformly [*sic*] and fairly. . . ." No property record card for the subject property nor any comparable sales evidence was presented by the board of review to support the subject's estimated market value as reflected by the assessment.

The board of review requested confirmation of the subject's assessment based on the foregoing policy argument.

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 and only evidence of market value in the record is the purchase of the subject property in December, 2011 for a price of \$80,000. 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 and it had been on the market for 173 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement. The Board finds the purchase price of \$80,000 is below the market value reflected by the assessment of

\$162,125. The Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The township assessor merely relied upon an internal policy that a recent sale price would not be considered without certain documentation which was not provided in the township assessor's opinion. The documentary requirements before the Property Tax Appeal Board are set forth in the Board's procedural rules (see 86 Ill.Admin.Code §1910.65). Based on this record and in the absence of any contradictory market value evidence, the Property Tax Appeal Board finds the subject property had a market value of \$80,000 as of January 1, 2013. Thus, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: _____

CERTIFICATION

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: May 20, 2016



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.