



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

APPELLANT: Akbar & Mahwish Khan  
DOCKET NO.: 13-03852.001-R-1  
PARCEL NO.: 07-32-414-015

The parties of record before the Property Tax Appeal Board are Akbar and Mahwish Khan, the appellants, and the DuPage County Board of Review.<sup>1</sup>

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:** \$22,490  
**IMPR.:** \$40,840  
**TOTAL:** \$63,330

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of frame construction with 2,018 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car attached garage. The property is located in Naperville, Naperville Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on April 15, 2012 for a price of \$190,000. Attached to the petition was a copy of the Multiple Listing Service (MLS) listing of the subject property stating in part that repairs were need and the property was the subject matter of a "short sale." The appellants also submitted a copy of the Listing & Property History

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<sup>1</sup> At the time of filing the appeal the appellants were represented by attorney Jerri K. Bush. On March 18, 2016, Jerri K. Bush withdrew as counsel of record for the appellants.

Report and a copy of the settlement statement documenting the sale. Based on this evidence, the appellants 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 \$95,380. The subject's assessment reflects a market value of \$286,255 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.

Attached to the "Board of Review Notes on Appeal" was a copy of an undated letter from the board of review addressed to the subject property requesting the assessor be allowed to inspect the property to further clarify if an adjustment in the 2013 assessment could be made given the condition of the property. The board of review asserted the homeowner did not respond to the request and requested confirmation of the assessment.

In rebuttal the appellants' then counsel asserted the appeal was based on the recent sale of the subject property and declined the request for the interior inspection of the dwelling.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the purchase of the subject property in April 2012 for a price of \$190,000. The appellants provided evidence demonstrating the sale had elements of an arm's length transaction. The appellants 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 in the Multiple Listing Service and it had been on the market for 9 days. The listing described the subject dwelling as needing repairs and further indicated the property was a short sale. In further support of the transaction the appellants submitted a copy of settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. Although the board of review submitted a copy of a letter asserting the assessor wished to inspect the subject property, the board of review did not present any 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. 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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Member

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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



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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.