



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

APPELLANT: Faraz Mota  
DOCKET NO.: 13-03860.001-R-1  
PARCEL NO.: 06-05-201-119

The parties of record before the Property Tax Appeal Board are Faraz Mota, the appellant, 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:** \$2,060  
**IMPR.:** \$9,610  
**TOTAL:** \$11,670

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 two-story condominium townhouse of brick construction with 1,232 square feet of living area. The dwelling was constructed in 1964. Features of the dwelling include a full unfinished basement. The property is located in Villa Park, York 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 July 3, 2007 for a price of \$35,000. Attached to the petition was a copy of the Multiple Listing Service (MLS) listing stating in part the subject unit has original hardwood floors but needs a lot of work. The appellant also submitted a copy of the Listing & Property History Report and a copy of the settlement statement documenting the sale. 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 \$14,420. The subject's assessment reflects a market value of \$43,277 when using the 2013 three year average median level of assessment for DuPage County of 33.32%.

In support of its contention of the correct assessment the board of review submitted a list of twelve units provided by the assessor, including the subject, that sold from March 2012 to October 2013 for prices ranging from \$35,000 to \$57,000. The document indicated the median sales price of all the units was \$43,254; the median price of the units that sold in 2012 was \$42,000; the median price of the units that sold in 2013 was \$44,000; the median price of the units identified as arm's length comparables was \$48,000; and the median price of the units identified as non-arm's length comparables was \$42,508. Based on this evidence 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 April 2012 for a price of \$35,000. The appellant provided evidence demonstrating the sale had 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 MLS and had been on the market for 50 days. In further support of the transaction the appellant submitted a copy of the settlement statement and a copy of the MLS listing describing the subject property as in need of lots of work and noting the property was REO/Lender Owned, Pre-Foreclosure. The appellant also provided a copy of the subject's Listing & Property History Report disclosing the property had been listed from March 15, 2011 to December 8, 2011 beginning with a price of \$77,000 that was reduced to \$46,000. The property was listed again on April 4, 2012 for a price of \$40,900 before subsequently selling for \$35,000. The Board finds the purchase price is below the market value reflected by the assessment. Although the board of review provided a list that included 11 sales of units similar to the subject in size that sold from March 2012 to October 2013 for prices ranging from \$37,000 to \$57,000, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the subject's transaction. 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.