



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

APPELLANT: Naveed Akhtar
DOCKET NO.: 13-03935.001-R-2
PARCEL NO.: 06-27-104-001

The parties of record before the Property Tax Appeal Board are Naveed Akhtar, the appellant, by Terrence J. Benshoof, Attorney at Law, in Glen Ellyn, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$96,170
IMPR.: \$637,580
TOTAL: \$733,750

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 two-story dwelling of brick exterior construction with 8,404 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full basement with 3,353 square feet of finished area, central air conditioning, three fireplaces, an enclosed pool of 630 square feet located within a 1,650 square foot pool house and a four-car garage of 1,000 square feet of building area. The property has a 23,526 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by Attorney Benshoof contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables are located within .75 of a mile of the subject and consist of two-story brick dwellings that were 23 to 42 years old. The comparables range in size from 7,496 to 10,294 square feet of living area with basements that

range in size from 1,410 to 3,608 square feet of building area. Each home has central air conditioning and each has a two-car or a three-car garage. No data was reported concerning basement finish or concerning fireplace amenity(s). The comparables have improvement assessments ranging from \$304,800 to \$397,000 or from \$29.61 to \$47.88 per square foot of living area. Counsel acknowledged that the comparables differed from the subject in dwelling size and in age, but asserted these were the most similar comparables available in the area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$378,180 or \$45.00 per square foot of living area.

On cross-examination, besides explaining the methodology in the selection and presentation of the comparable data that is available from the assessor's website, Attorney Benshoof explained that his fee consists of two parts: there is a fee for doing the work of preparing the appeal petition and appearing at hearing resulting in a minimum fee of \$100 and then if the appeal is successful, there is a contingent fee based on the reduction in the assessment based on the estimated tax savings.

At hearing, the DuPage County Board of Review was represented by its Chairman Anthony A. Bonavolonta. The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$733,750. The subject property has an improvement assessment of \$637,580 or \$75.87 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum and spreadsheet prepared by Ronald Pajda, Deputy Assessor in York Township, who has the CIAO designation and has been employed by the township since 2000. The board of review called Pajda as its sole witness in this matter to testify concerning the data he gathered and prepared.

As part of his memorandum, Pajda asserted that appellant's comparables were dissimilar to the subject due in part to their older ages and older homes differ in value from a newer home like the subject.

Pajda prepared a spreadsheet with information on six comparables, each of which have assessment data, although two of the comparables also have recent sales information reported. The comparables consist of one, three-story and five, two-story dwellings of masonry construction that were built between 2005 and 2011. The homes range in size from 6,688 to 8,152 square feet of living area. Each comparable has a basement ranging in size from 3,051 to 4,069 square feet of building area. Each comparable has a four-car garage. The spreadsheet had no other information on air conditioning, fireplaces and/or other amenities of the properties; based on the underlying property record cards, each of the comparables have basement finish and central air conditioning, five of the comparables have 4 or 5 fireplaces in each home. One of the comparables has a three-season room and one of the comparables has both a pool and a pool house. The comparables have improvement assessments ranging from \$487,920 to \$1,093,560 or from \$69.30 to \$134.15 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, Pajda acknowledged that comparables #5 and #6 were not located in the same assessor neighborhood code as the subject property.

Conclusion of Law

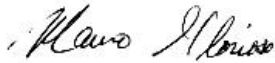
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparables for consideration by the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their significantly older ages when compared to the subject dwelling that was built in 2010. The Board has also given reduced weight to board of review comparables #5 and #6 due to differences in design and/or location when compared to the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #4. These comparables have varying degrees of similarity to the subject property, including being smaller than the subject dwelling, but are each located in the same neighborhood code as the subject. These comparables had improvement assessments that ranged from \$510,180 to \$574,590 or from \$74.90 to \$81.60 per square foot of living area. The subject's improvement assessment of \$637,580 or \$75.87 per square foot of living area falls within the range established by the best comparables in this record and appears well-justified given the subject's superior amenities of an enclosed pool and pool house which are not features of any of the best comparables.

In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.



Chairman



Member



Member



Member



Acting 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: _____

February 24, 2017



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.