



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

APPELLANT: Hamida Naficy
DOCKET NO.: 14-02992.001-R-1
PARCEL NO.: 08-27-104-011

The parties of record before the Property Tax Appeal Board are Hamida Naficy, the appellant, by attorney Rishi Vohra, of The Vohra Law Firm, P.C. in Chicago, 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: \$207,710
IMPR.: \$95,840
TOTAL: \$303,550

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 2014 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 part two-story and part one-story single-family dwelling of brick exterior construction¹ with 3,162 square feet of living area. The dwelling was constructed in 1974. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and a 598 square foot garage. The property has a 133,314 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal. As part of the appeal, no specific challenge was made as to the subject's land assessment. In support of these market value and equity arguments, the appellant submitted information on three comparable properties with both sales and equity data.

¹ In the grid analysis, the board of review reported the subject is a frame dwelling, but also provided a schematic drawing of the dwelling that indicates the home has brick exterior construction.

The comparables are located within less than .25 of a mile of the subject property and are in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 55,239 to 109,712 square feet of land area and are improved with a two-story and two, one-story frame or frame and brick dwellings that were built between 1956 and 1968. The homes range in size from 2,429 to 3,135 square feet of living area and feature full or partial basements, two of which has finished areas. Each home has central air conditioning, fireplace(s) and a garage ranging in size from 562 to 852 square feet of building area. Comparable #1 also has a tennis court and comparable #3 also has an artificial pond. The properties sold between April 2013 and December 2013 for prices ranging from \$475,000 to \$722,000 or from \$183.41 to \$232.45 per square foot of living area, including land. These comparables also have improvement assessments ranging from \$43,440 to \$84,160 or from \$13.86 to \$27.10 per square foot of living area.

Also included with the appeal were aerial photographs of the subject and comparables with additional remarks by the appellant noting that the subject residential property has very little frontage on Derby Drive and the subject has areas of wetland "that render roughly one-half of the site as non-usable/non-buildable." In comparison, the appellant asserted that comparables #1 and #3 have very good frontage; comparables #1 and #2 have no areas of wetlands; and comparable #3 has a pond on the site which cosmetically enhances the appearance of the property.

Based on this evidence and argument, the appellant requested a total assessment of \$256,667 which would reflect a market value of approximately \$770,000 and an improvement assessment reduction to \$48,957 or \$15.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$303,550. The subject's assessment reflects a market value of \$910,741 or \$288.03 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$95,840 or \$30.31 per square foot of living area.

In response to the appeal, the board of review submitted data prepared by the Lisle Township Assessor's Office. As to the subject dwelling, the assessor reported the subject is "a 26' x 23' vaulted one-story with basement addition added in 1983. It contains a large master suite with bathroom. The subject has a finished walk-out basement." As to the appellant's comparables #1 and #2, the assessor stated the "houses were in poor condition and sold for land value only." A page of six photographs including interior and exterior of appellant's comparable #1 has the following remarks: found water and mold in a poorly finished basement, out dated kitchen and bathrooms. The owner intended to demolish the home and build new. The property also has about a third of the site unbuildable due to a stream on the north portion of the site. Also attached with a copy of the Multiple Listing Service sheet concerning appellant's comparable #2 with the remark "build your dream home on this spectacular 1.27 acre wooded lot!"

In support of its contention of the correct assessment the board of review through the township assessor submitted information on two comparable properties with both sales and equity data. Board of review comparable #2 was the same property as appellant's comparable #3. The new

comparable presented by the board of review as comparable #1 has a 109,887 square foot site which has been improved with a one-story frame dwelling that was built in 1960. The home contains 3,273 square feet of living area with a full basement with finished area, central air conditioning, a fireplace and a 1,404 square foot garage. The property sold in April 2013 for \$900,000 or for \$274.98 per square foot of living area, including land. The property has an improvement assessment of \$100,410 or \$30.68 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented a total of four comparable properties to support their respective positions before the Property Tax Appeal Board with one common property between the parties. The Board has given reduced weight to appellant's comparable #2 which is a smaller dwelling and lack a basement when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with the board of review comparable sales, where comparable #2 is the same property as appellant's comparable #3. These most similar comparables sold in April 2013 and December 2013 for prices ranging from \$575,000 to \$900,000 or from \$183.55 to \$274.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$910,741 or \$288.03 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but this higher value appears justified when giving due consideration to the subject's newer age and larger land area as compared to these sales. Based on this evidence the Board finds a reduction in the subject's assessment on the grounds of overvaluation is not justified.

The taxpayer also contends assessment inequity as a 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 Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #1 and #2 where there is one common property. These

three comparables had improvement assessments that ranged from \$13.86 to \$30.68 per square foot of living area. The subject's improvement assessment of \$30.31 per square foot of living area falls within the range established by the best comparables in this record and appears well-supported by board of review comparable #1. 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.

In conclusion, the Board finds that the appellant did not establish overvaluation or lack of assessment uniformity and no change in the assessment of the subject property 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



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: September 23, 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.