



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

APPELLANT: Ali Ghane  
DOCKET NO.: 15-05525.001-R-1  
PARCEL NO.: 08-08-206-116

The parties of record before the Property Tax Appeal Board are Ali Ghane, the appellant, by attorney Russell Cech in Frankfort; 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:** \$54,630  
**IMPR.:** \$233,960  
**TOTAL:** \$288,590

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 2015 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 part two-story and a part one-story single family dwelling of brick construction with 4,999 square feet of living area. The dwelling was constructed in 2009. Features of the home include an unfinished basement with 2,613 square feet of building area, central air conditioning, one fireplace and an attached garage with 778 square feet of building area.<sup>1</sup> The property has an 11,316 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with two-story dwellings that range in size from 3,702 to 5,872 square feet of living area. The appellant described each comparable as being of brick construction. The dwellings range in age from 1 to 30 years old. Each comparable has a

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<sup>1</sup> The board of review described the subject as having three fireplaces.

basement with two being partially finished, central air conditioning, 1 to 4 fireplaces, and a garage ranging in size from 661 to 880 square feet of building area. The comparables were located from .1 of a mile to 3.3 miles from the subject property. The comparables have improvement assessments ranging from \$151,860 to \$211,380 or from \$30.95 to \$44.59 per square foot of living area.

The appellant's evidence also indicated that comparables #4 and #5 sold in March 2015 for prices of \$750,000 and \$762,500 or for \$127.73 and \$130.72 per square foot of living area, including land, respectively.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$245,597.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$288,590. The subject's assessment reflects a market value of \$866,637 or \$173.36 per square foot of living area, including land, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment \$233,960 or \$46.80 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with part two-story and part one-story dwellings of brick construction that range in size from 4,113 to 5,167 square feet of living area. The dwellings were constructed from 1986 to 2005. Each comparable has a basement with three being partially finished, central air conditioning, 1 to 3 fireplaces and an attached garage ranging in size from 690 to 910 square feet of building area. Three comparables have the same assessment neighborhood code as the subject property and two have different assessment neighborhood codes than the subject property. The comparables have improvement assessments ranging from \$201,760 to \$311,360 or from \$43.99 to \$60.26 per square foot of living area.

In rebuttal the board of review asserted the subject property has three fireplaces and further stated that appellant's comparables #1, #2 and #3 are of frame with some brick trim construction while appellant's comparable #4 is frame and brick construction.

The board of review provided submission also included a map depicting the location of the subject property and the comparables used by both parties.

### **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 Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 and board of review comparables #1, #2 and #3. These six comparables were most similar to the subject property in location and age. These comparables were also similar to the subject property in style and features. The most similar comparables range in size from 3,702 to 4,726 square feet of living area and were constructed from 2004 to 2014. Their improvement assessments ranged from \$151,860 to \$223,950 or from \$38.19 to \$57.69 per square foot of living area. The three comparables at the low end of the range were provided by the appellant and were of frame with brick trim construction, making them inferior to the subject in construction. The subject's improvement assessment of \$233,960 or \$46.80 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. Less weight was given the remaining comparables provided by the parties due to differences from the subject in location and age. 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.

The record also contains two sales provided by the appellant that sold in March 2015 for prices of \$750,000 and \$762,500 or for \$127.73 and \$130.72 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$866,637 or \$173.36 per square foot of living area, including land. The subject's assessment reflects a market value above the two comparable sales provided by the appellant but justified considering the subject's superior age. Furthermore, the two comparable sales provided by the appellant were not similar to the subject in location, which further detracts from the weight that can be given this evidence.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting 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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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