



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

APPELLANT: Abdul Malaki  
DOCKET NO.: 15-05526.001-R-1  
PARCEL NO.: 08-19-305-003

The parties of record before the Property Tax Appeal Board are Abdul Malaki, the appellant, by Russell Cech, Attorney at Law 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:** \$92,460  
**IMPR.:** \$272,430  
**TOTAL:** \$364,890

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 consists of a part two-story and part one-story dwelling of brick construction with 4,979 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, four fireplaces and a 586 square foot attached garage. The property has an 8,522 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity regarding the subject's improvement and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables. The comparables had varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$174,610 to \$275,390 or from \$43.16 to \$51.40 per square foot of living area. Three of the comparables sold from August 2013 to July 2014 for prices ranging from \$850,000 to \$1,075,000 or from \$200.63 to \$213.89 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$364,890 which reflects a market value of \$1,095,766 or \$220.08 per square foot of living area, including land using the 2015 three-year average median level of assessments for DuPage County of 33.30% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$272,430 or \$54.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparables with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$227,490 to \$298,690 or from \$54.50 to \$60.07 per square foot of living area. Four of the comparables sold from May 2014 to April 2015 for prices ranging from \$1,065,000 to \$1,324,900 or from \$263.35 to \$278.42 per square foot of living area, including land.

### **Conclusion of Law**

The taxpayer contends assessment inequity as one 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 on this basis.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #5 through #8. The remaining comparables were given less weight in the Board's analysis based on their finished basements, which the subject does not have. The most similar comparables had improvement assessments that ranged from \$51.40 to \$59.02 per square foot of living area. The subject's improvement assessment of \$54.72 per square foot of living area falls at the low end and within the range established by the best comparables in this record. 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 on this basis.

The appellant also 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The appellant submitted three comparables sales. The board of review submitted four comparable sales. The Board finds the board of review's comparables and the appellant's comparables were generally similar to the subject with the exception of the finished basement. Appellant's comparables #2 and #4 were given slightly less weight based on lot size when

compared to the subject and/or the date of sale being too remote in time for a market valuation as of January 1, 2015. The best sales sold from March 2014 to April 2015 for prices ranging from \$213.89 to \$278.42 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$219.88 per square foot of living area including land, which falls within the per square foot market value range established by the best comparable sales contained in this record. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is not excessive.

In conclusion, the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence, nor inequitable by clear and convincing evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not 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. 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



Member



Acting 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: February 20, 2018



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Abdul Malaki, by attorney:  
Russell Cech  
Attorney at Law  
26046 Golfview Court  
Frankfort, IL 60423

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187