



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

APPELLANT: Shahid Ansari  
DOCKET NO.: 15-06562.001-R-1  
PARCEL NO.: 06-33-308-011

The parties of record before the Property Tax Appeal Board are Shahid Ansari, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC, 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:** \$ 70,930  
**IMPR.:** \$125,630  
**TOTAL:** \$196,560

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 two-story dwelling of frame, masonry or stone exterior construction that has 3,589 square feet of living area. The dwelling was built in 1988. Features include a basement and a three-car garage. The subject property is located in York Township, DuPage County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted information for three assessment comparables located in the same neighborhood code as the subject. The comparables consists of two-story dwellings of brick or brick and frame exterior construction that were built in 1980 or 1981. Each comparable had a basement and a two-car or three-car garage.<sup>1</sup> The dwellings range in size from 4,107 to 4,447 square feet of living area and

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<sup>1</sup> This descriptive information was submitted by the board of review.

have improvement assessments ranging from \$127,290 to \$132,160 or from \$29.72 to \$31.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$196,560. The subject property has an improvement assessment of \$125,630 or \$35.00 per square foot of living area. In support of the subject's assessment, the board of review submitted six assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of two-story dwellings of brick, masonry or stone exterior construction that were built from 1980 to 1986. Each comparable had a basement and a two-car or three-car garage. The dwellings range in size from 3,476 to 3,727 square feet of living area and have improvement assessments ranging from \$124,800 to \$128,890 or from \$34.25 to \$36.52 per square foot of living area.

The board of review, through the township assessor, argued appellant's comparables are larger in dwelling size when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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 failed to meet this burden of proof.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their larger dwelling size and older age when compared to the subject. The Board gave less weight to comparable #4 submitted by the board of review due to its older age when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$125,910 to \$128,890 or from \$34.25 to \$36.52 per square foot of living area. The subject property has an improvement assessment of \$125,630 or \$35.00 per square foot of living area, which falls below the range established by most similar assessment comparables contained in the record on an overall basis and within the range on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment 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. 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

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