



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

APPELLANT: Habib Ali
DOCKET NO.: 16-05363.001-R-1
PARCEL NO.: 08-28-314-011

The parties of record before the Property Tax Appeal Board are Habib Ali, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$60,470
IMPR.: \$162,770
TOTAL: \$223,240

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 2016 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 brick¹ and frame exterior construction with 3,903 square feet of living area. The dwelling was built in 1995.² Features of the home include an unfinished basement, central air conditioning, a fireplace and a 651-square foot garage. The property has a 15,665-square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables located within

¹ Despite the assessing official describing the subject as frame construction, the color photograph clearly depicts at a minimum a brick front dwelling.

² It appears the appellant used the incorrect age for the subject property. Descriptive information for the subject and three equity comparables was contained within the board of review's property record card and grid analysis.

.09 of a mile from the subject property. The comparables consist of part two-story and part one-story dwellings that were built in 1995 or 1996. One comparable has a finished basement. Other features include central air conditioning, one fireplace and garages that range in size from 519 to 600 square feet of building area. The dwellings range in size from 3,404 to 3,648 square feet of living area and have improvement assessments ranging from \$130,900 to \$142,310 or from \$38.17 to \$39.01 per square foot of living area. The appellant requested the total assessment be reduced to \$210,891.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,240. The subject property has an improvement assessment of \$162,770 or \$41.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted an area map, a property record card and a grid analysis along with four equity comparables. The comparables are located within .06 of a mile from the subject property. The comparables consist of one, two-story dwelling and three, part two-story and part one-story dwellings that were each built in 1996. The comparables have unfinished basements; one or two fireplaces; central air conditioning and garages that range in size from 580 to 740 square feet of building area. The dwellings range in size from 4,085 to 4,351 square feet of living area and have improvement assessments ranging from \$167,620 to \$191,950 or from \$41.03 to \$44.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 information on a total of seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their smaller dwelling size when compared to the subject property. The Board also gave little weight to the board of review's comparable #4 due to its difference in design and larger dwelling size when compared to the subject property. The Board finds the board of review comparables #1 through #3 were more similar to the subject in location, age, dwelling size, design and most features. These comparables had improvement assessments ranging from \$41.03 to \$42.01 per square foot of living area. The subject's improvement assessment of \$41.70 per square foot of living area falls 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.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: September 18, 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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