



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

APPELLANT: Rizwan Lodhi
DOCKET NO.: 16-05894.001-R-1
PARCEL NO.: 02-17-203-029

The parties of record before the Property Tax Appeal Board are Rizwan Lodhi, the appellant; 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: \$29,520
IMPR.: \$97,080
TOTAL: \$126,600

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 is improved with a two-story single-family dwelling of brick and frame exterior construction. The dwelling was built in 1989 and contains 2,497 square feet of living area. Features of the home include a full finished basement, central air-conditioning, and a 429-square foot attached garage. The dwelling is situated on a 9,705 square foot site and located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant, Rizwan Lodhi, appeared before the Property Tax Appeal Board contending overvaluation as the basis of his appeal.¹ In support of this argument, the Mr. Lodhi submitted information on four comparable properties located within .3 of a mile from the subject property.

¹ Appellant checked Recent Sale and Comparable Sales as the bases of the appeal. As the 2012 purchase of the subject property is dated, the Recent Sale contention will not be addressed. As only three of appellant's four comparables sold and as the board of review submitted evidence responsive to an assessment inequity argument, both of those contentions will be addressed in the Board's decision.

Only one of the comparables has the same neighborhood code as the subject. The comparables consist of two, split-level dwellings and two, two-story single-family dwellings of brick and frame exterior construction. The dwellings are situated on sites ranging from 9,672 to 43,489 square feet of land area. The dwellings were built from 1973 to 1992 and range in size from 1,519 to 2,864 square feet of living area.² The two-story dwellings have full basements, one with finished area. The split-levels have finished lower levels and basements, one with finished area. The comparables each have central air conditioning, one fireplace, and an attached garage ranging in size from 420 to 615 square feet of building area. Three of the comparables sold from September 2013 to May 2016 for prices ranging from \$265,000 to \$284,000 or from \$92.53 to \$126.62 per square foot of living area, land included. The four comparables have improvement assessments ranging from \$59,440 to \$69,460 or from \$20.75 to \$41.49 per square foot of living area.

The appellant testified that the subject property had been on the market for about a year and was in poor condition when he purchased it. He bought it for \$265,000 in September 2012 and spent approximately \$11,150 renovating the dwelling before moving in. He testified that his family does not use the finished basement or the bathroom in the basement and would remove those features if it would lower his assessment. Mr. Lodhi submitted a copy of the 2016 Change of Assessment Notice sent to him by the Supervisor of Assessments. This document shows that his total assessment for the 2015 tax year was \$88,330 but was raised to \$123,470 for the 2016 tax year, a 49.70% change from the prior year's assessment.

Mr. Lodhi submitted data from Sperling's Best Places showing that home prices had decreased 11.43% in DuPage County over the last 10 years. Under cross-examination, the appellant admitted that decrease was county-wide and not necessarily representative of the property values in his neighborhood.

Based on this evidence, the appellant requested an improvement assessment of \$71,611 or \$28.68 per square foot of living area and a total assessment of \$95,000, reflecting a market value of approximately \$285,000 or \$114.14 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,600. The subject's assessment reflects a market value of approximately \$380,294 or \$152.30 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment \$97,080 or \$38.88 per square foot of living area.

John Dabrowski, Bloomingdale Township Assessor, prepared the evidence on behalf of the board of review and was present as a witness at the hearing. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, all having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of wood siding exterior construction situated on sites ranging from 8,311 to 10,074 square feet of land area. The homes were built in 1991 or 1992 and range in size from

² Some data regarding appellant's comparables was corrected or supplemented by the property record cards submitted by the board of review.

2,219 to 2,560 square feet of living area. The comparables each have full or partial finished basements, central air-conditioning, a fireplace and a garage ranging in size from 378 to 476 square feet of building area. The comparables sold from January 2015 to November 2016 for prices ranging from \$361,900 to \$425,000 or from \$152.81 to \$173.19 per square foot of living area, land included, and had improvement assessments ranging from \$84,660 to \$106,080 or from \$34.50 to \$41.44 per square foot of living area.

The board of review submitted a brief critiquing the appellant's comparables, noting such disparities as only comparable #1 is located in the same neighborhood as the subject, comparables #1 and #3 lack finished basements, and that two of the comparables are split-levels, dissimilar to the subject's two-story design.

The brief also discloses that the board of review offered the appellant a 2016 stipulation reducing the total assessment from \$132,310 to an assessment to \$120,000, equating to a value of \$36.37 per square foot for the improvement assessment and a market value of \$144.17 per square foot of living area. The appellant declined the offer.

In its case in chief, Mr. Dabrowski testified that the subject's current assessment, reflecting a market value of approximately \$380,000, is bracketed by the board of review's four comparables, all of which are located in the same neighborhood as the subject and are similar to the subject in size, design and amenities.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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 submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's three sales comparables. Appellant's comparable #1 sold in September 2013, which is dated and less indicative of the market value as of the subject's January 2016 assessment date. Appellant's comparables #2 and #4 are smaller dwellings, situated on larger lots and located different neighborhoods when compared to the subject. Furthermore, comparable #4 differs in design and age when compared to the subject.

The Board gives more weight to the four comparables submitted by the board of review. These comparables sold more proximate in time to the subject's January 1, 2016 assessment date and were similar to the subject in age, location, design, size and most features. They sold from January 2015 to November 2016 for prices ranging from \$361,900 to \$425,000 or from \$152.81

to \$173.19 per square foot of living area, land included. The subject's assessment reflects an estimated market value of approximately \$380,294 or \$152.30, land included, which falls within the range established by the most similar comparable sales in the record on an overall basis and below the range on a per square foot basis. After considering any adjustments to the comparables for differences in some features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer also contends assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven 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 parties presented data on eight suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2, #3 and #4 which are all located in different neighborhoods than the subject and further differ from the subject in size, design and/or age. The Board finds the remaining five comparables to be the best evidence of assessment equity in the record as they are all more similar to the subject in design, location, size, foundation and most features. These comparables had improvement assessments ranging from \$59,940 to \$106,080 or from \$20.75 to \$41.44 per square foot of living area. The subject's improvement assessment of \$97,080 or \$38.88 per square foot of living area falls within the range established by the most similar comparables in the record. After considering adjustments for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment 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(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: November 19, 2019



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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