



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

APPELLANT: M. Singh & B. Munif  
DOCKET NO.: 16-05998.001-R-1  
PARCEL NO.: 08-30-312-027

The parties of record before the Property Tax Appeal Board are M. Singh & B. Munif, the appellants, by attorney Michael R. Davies, of Ryan Law LLP 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:** \$55,170  
**IMPR.:** \$77,220  
**TOTAL:** \$132,390

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 frame exterior construction with 2,934 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 552 square foot garage. The property has a 10,667 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellants submitted limited descriptive information for four comparable sales that were reported to be located from .13 to .33 of a mile from the subject property. The Board requested that the appellants complete the grid analysis in Section V of the appeal petition. The appellants failed to comply with the Board's request and failed to disclose the comparables' exterior construction, foundation type and

features such as central air conditioning, fireplaces and garages. The comparables ranged in size from 2,593 to 3,124 square feet of above grade living area. The dwellings were built from 1969 to 1987. The appellants failed to disclose the comparables' exterior construction, foundation type and features such as central air conditioning, fireplaces and garages. The comparables sold from July 2013 to July 2015 for prices ranging from \$325,000 to \$395,000 or from \$118.96 to \$140.76 per square foot of above grade living area, land included. Based on the evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,390. The subject's assessment reflects a market value of \$397,687 or \$135.54 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.

In response to the appellants' submission, the board of review submitted a map that depicted the locations of both parties' comparables and the subject along with a grid analysis of the appellant's comparables #1 through #3 with complete descriptive information.

In further support of its contention of the correct assessment, the board of review submitted a grid analysis on six comparable sales located within the same neighborhood code as the subject as defined by the township assessor. The comparables are located within .43 of a mile of the subject. The comparables are described as part two-story and part one-story dwellings of frame exterior construction that range in size from 2,733 to 2,982 square feet of living area. The comparables were built in 1985 or 1986 and have sites ranging in size from 9,998 to 17,659 square feet of land area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage containing from 462 to 550 square feet of building area. The comparables sold from April 2015 to April 2016 for prices ranging from \$405,000 to \$484,500 or from \$142.76 to \$163.47 per square foot of living area, including land. Based on the evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten suggested comparable sales for the Board's consideration. The Board gave less weight to appellants' comparable #1 and #2. These properties sold in 2013, which are dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date. Reduced weight was also given to appellants' comparable #4 based on its dissimilar age when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable #3 and the board of review comparables. These seven comparables are most similar to the subject in location,

dwelling size, design, age and most features. These properties sold from April 2015 to April 2016 for prices ranging from \$395,000 to \$484,500 or from \$126.44 to \$163.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$397,687 or \$135.54 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this analysis, the Property Tax Appeal Board finds the appellants failed to demonstrate the subject property was overvalued by a preponderance of the 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(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.

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Chairman



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Member

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Member



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Member

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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: July 16, 2019



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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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