



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

APPELLANT: Parviz Boroumand
DOCKET NO.: 16-06136.001-R-1
PARCEL NO.: 09-18-403-003

The parties of record before the Property Tax Appeal Board are Parviz Boroumand, 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: \$30,730
IMPR.: \$34,110
TOTAL: \$64,840

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 one-story dwelling of frame exterior construction with 896 square feet of living area situated on a 7,500 square foot site. The dwelling was constructed in 1943 with an addition constructed in 1968 resulting in an effective age of 1955. The features of the dwelling include a partial unfinished basement, a fireplace, and a detached garage with 400 square feet of building area. The property is located in the city of Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of two, one-story dwellings and a part one-story and part two-story dwelling, all of frame exterior construction, that were built from 1924 to 1950. Comparables #1 and #2 had additions constructed in 1980 and 1994, respectively. Features include full or partial unfinished basements and garages that range in size from 336 to 660 square feet of building area.

The dwellings range in size from 736 to 1,608 square feet of living area and have improvement assessments ranging from \$23,300 to \$54,230 or from \$31.02 to \$33.73 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$28,779 or \$32.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,840. The subject property has an improvement assessment of \$34,110 or \$38.07 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code as the subject. The comparables are improved with one-story single-family dwellings of frame exterior construction that were constructed between 1953 and 1957. The dwellings range in size from 656 to 884 square feet of living area. The dwellings feature full unfinished basements, and garages ranging in size from 280 to 672 square feet of building area. The comparables have improvement assessments ranging from \$27,440 to \$36,490 or from \$35.17 to \$41.83 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

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 a total of six suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to having significantly larger living area and basement when compared to the subject. The Board gave less weight to appellant's comparable #3 due to having a different design compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining four comparables submitted by the parties. These comparables are more similar when compared to the subject property in location, dwelling size, design, age, and most features. These comparables have improvement assessments ranging from \$27,440 to \$36,850, or from \$31.02 to \$41.83 per square foot of living area. The subject's improvement assessment of \$34,110, or \$38.07 per square foot of living area falls within the range established by the most similar comparables in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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 warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis 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.



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: January 15, 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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