



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

APPELLANT: Debra Alavi  
DOCKET NO.: 17-04982.001-R-1  
PARCEL NO.: 06-28-300-033

The parties of record before the Property Tax Appeal Board are Debra Alavi, 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 a reduction 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:** \$44,860  
**IMPR.:** \$109,458  
**TOTAL:** \$154,318

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 2017 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 brick and frame exterior single-family dwelling built in 1973. The home contains 2,903 square feet of living area and features an unfinished basement, central air conditioning, one fireplace, and a 529-square foot two-car garage. The dwelling has 2-½ bathrooms. The dwelling is situated on a 15,613 square foot site located in Oak Brook, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .2 of a mile from the subject. The dwellings were built in 1973 or 1976 and consist of two-story single-family dwellings of varied exterior construction. The houses are situated on sites containing 12,015 or 12,896 square feet of land area and range in size from 2,636 to 2,900 square feet of living area. The comparables feature full or partial basements, one of which has finished area according to the listing sheet submitted by the appellant. Each comparable has central air conditioning, one or two

fireplaces, and a two-car garage ranging in size from 495 to 588 square feet of building area. The dwellings have either 2-½ or 3-½ bathrooms. The comparables sold in October 2016 or January 2017 for prices ranging from \$415,000 to \$440,000 or from \$144.49 to \$162.72 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$154,318, reflecting a market value of approximately \$463,000 or \$15.49 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,240. The subject's assessment reflects a market value of approximately \$531,773 or \$183.18 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence the board of review submitted a grid analysis, property record cards, and PTAX-203 transfer declarations for the appellant's comparables along with a listing sheet for appellant's comparable #1. The board of review contended that appellant's comparable #1 was in poor condition at the time of sale as the listing sheet stated that it was a "Great Opportunity For Rehabber Or Investor." According to the board of review's grid analysis, appellant's comparable #2, which sold in January 2017 for \$415,000, sold again in September 2017 for \$625,000 but, as no building permits were issued for the property, the nature of the remodeling was not known.

In support of its contention of the correct assessment, the board of review submitted information on the sales of three comparable properties located in close proximity to the subject. The dwellings consist of two-story frame and brick single-family dwellings situated on sites containing from 12,015 to 12,601 square feet of land area. The homes were built in 1973 or 1974 and range in size from 2,726 to 3,113 square feet of living area. The comparables each have a basement with 715 to 1,022 square feet of finished area. The comparables also feature central air conditioning, one or two fireplaces, and a two-car or three-car garage ranging in size from 518 to 667 square feet of building area. The dwellings each have two or three full bathrooms. Two comparables also feature one half-bathroom. The comparables sold from October 2015 to April 2017 for prices ranging from \$557,000 to \$572,000 or from \$179.89 to \$204.33 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant pointed out that the same listing sheet for appellant's comparable #1 that the board of review used to argue that house was in poor condition goes on to state that the house is very well maintained and submitted photos from the listing sheet in support of its argument that the house was in good condition at the time of sale. As to appellant's comparable #2, she argued that the second sale of the property in September 2017 was less proximate in time to the assessment date than the January 2017 sale upon which she relied. Further, the listing sheet for the second sale states that the home is newly remodeled with a gourmet kitchen, upgraded bathrooms and a finished basement which includes a 5<sup>th</sup> bedroom, office, recreation room, utility room and storage. She also contended that board of review comparables #2 and #3 were both fully remodeled prior to their sale and all three board of review comparables have finished basements, superior to the subject's unfinished basement.

**Conclusion of Law**

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the board of review's comparables which all had finished basements and/or more bathrooms or a three-car garage, all superior when compared to the subject. Further, comparables #2 and #3 were recently rehabbed prior to their sales.

The Board finds that appellant's comparables were the best comparables submitted in the record in terms of location, age, size, condition and most features. These comparables sold October 2016 or January 2017 for prices ranging from \$415,000 to \$440,000 or from \$144.49 to \$162.72 per square of living area, land included. The subject's assessment reflects an estimated market value of \$531,773 or \$183.18 per square foot of living area, land included, which is higher than that of the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessed value is not supported and a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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: August 18, 2020



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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