



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

APPELLANT: Habib Ali
DOCKET NO.: 17-05639.001-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: \$62,740
IMPR.: \$168,870
TOTAL: \$231,610

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 consists of a part two-story and part one-story dwelling of frame exterior construction and brick front with 3,903 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning, a fireplace and a 651 square foot car garage. The property has a 15,665 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted limited information on three equity comparables located on the same street as the subject property. The comparables consist of part two-story and part one-story dwellings of frame or Dryvit exterior construction, two of which

¹ Descriptive details of the subject and the appellant's comparables have been drawn, in part, from the board of review evidence that reiterated the appellant's comparables with more descriptive data.

have brick fronts. The homes were built in either 1995 or 1996 and range in size from 3,404 to 3,648 square feet of living area. Each home has a basement, one of which has finished area, central air conditioning, a fireplace and a garage ranging in size from 519 to 600 square feet of building area. The comparables have improvement assessments ranging from \$135,810 to \$147,650 or from \$39.61 to \$40.47 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$156,080 or \$39.99 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 \$231,610. The subject property has an improvement assessment of \$168,870 or \$43.26 per square foot of living area.

In response to the appellant's evidence, besides reiterating the comparables with more details in a grid analysis, the township assessor noted differences between the subject and the appellant's comparables in garage space and/or number of bathrooms.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables each of which shares the same assigned neighborhood code as the subject property. The comparables consist of part two-story and part one-story dwellings of frame or Dryvit exterior construction, three of which have brick fronts. The homes were built in either 1996 or 2007 and range in size from 3,923 to 4,121 square feet of living area. Each home has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 693 to 740 square feet of building area. The comparables have improvement assessments ranging from \$173,910 to \$184,340 or from \$42.57 to \$46.99 per square foot of living area. Based on this evidence and argument, 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 a total of seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its smaller dwelling size when compared to the subject and less weight as given to board of review comparable #4 due to its newer date of construction of 2007 as compared to the subject which was built in 1995.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #1, #2 and #3. The comparables are each similar to the subject in location, age, design, exterior construction, size and/or most features. These

comparables had improvement assessments that ranged from \$143,530 to \$179,620 or from \$39.60 to \$43.59 per square foot of living area. The subject's improvement assessment of \$168,870 or \$43.26 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compare to the subject, 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: July 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Habib Ali, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187