



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

APPELLANT: Rafique Mota
DOCKET NO.: 17-05708.001-R-1
PARCEL NO.: 10-01-107-009

The parties of record before the Property Tax Appeal Board are Rafique Mota, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$81,740
IMPR.: \$167,390
TOTAL: \$249,130

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 and brick exterior construction with 4,252 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and an 825 square foot garage. The property has a 20,005 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on eight comparable sales, four of which are located in the same neighborhood as the subject. These comparables are described as part two-story and part one-story dwellings of frame, brick or frame and brick exterior construction built from 1984 to 1996 on sites ranging in size from 17,646 to 28,227 square feet of land area. The dwellings

¹ The appellant's grid analysis was devoid of some pertinent descriptive data of the subject and appellant's comparables, which was drawn from the evidence provided by the board of review.

range in size from 3,587 to 4,769 square feet of living area. The comparables have basements, with five having finished area. Other features of each comparable include central air conditioning, one to five fireplaces and a garage ranging in size from 528 to 900 square feet of building area. The comparables sold from June 2016 to September 2017 for prices ranging from \$520,000 to \$605,000 or from \$109.25 to \$154.35 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$249,130. The subject's assessment reflects a market value of \$747,465 or \$175.79 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 support of its contention of the correct assessment the board of review submitted a detailed spreadsheet and property record cards on six comparable sales, four of which are located in the same neighborhood as the subject. The comparables are described as part two-story and part one-story dwellings of brick or frame and brick exterior construction built between 1982 to 1996 on sites ranging in size from 19,864 to 25,200 square feet of land area. The dwellings range in size from 3,307 to 4,098 square feet of living area. The comparables have basements, with three having finished area. Other features of each comparable include two to four fireplaces, central air conditioning and a garage ranging in size from 682 to 837 square feet of building area. These comparables sold from August 2015 to October 2017 for prices ranging from \$675,000 to \$840,000 or from \$174.01 to \$254.01 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments arguing the board of review sales #3, #4 and #5 are not comparable to the subject due to their 2015 sale dates not being proximate in time to establish market value as of the January 1, 2017 assessment date or smaller dwelling size than the subject.

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

The Board finds the parties submitted 14 comparables sales to support their respective positions. The Board gave less weight to the appellant's comparables #3 through #8 along with board of review comparables #3 through #6 due to their smaller dwelling sizes, location outside of the subject neighborhood and/or their 2015 sale dates which are less proximate in time to establish market value as of the January 1, 2017 assessment than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 along with board of review comparables #1 and #2 as they are more similar to the subject in location,

dwelling size, design, age and most features. These comparables sold from March to September 2017 for prices ranging from \$565,000 to \$832,500 or \$144.51 to \$218.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$747,465 or \$175.79 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: September 15, 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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