



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

APPELLANT: S. Chaudhry & Ahmed Khan
DOCKET NO.: 17-05716.001-R-1
PARCEL NO.: 06-16-200-036

The parties of record before the Property Tax Appeal Board are S. Chaudhry & Ahmed Khan, the appellants, 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: \$18,100
IMPR.: \$74,190
TOTAL: \$92,290

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 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 two-story dwelling of frame exterior construction with 3,412 square feet of living area.¹ The dwelling was constructed in 1950. Features of the home include a crawl space foundation, two fireplaces and a two-car garage. The property is located in Villa Park, York Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on February 18, 2016 for a price of \$165,000. The appellants partially completed Section IV–Recent Sale Data of the

¹ The parties differ as to the size of the subject dwelling. The appellant reported 2,052 square feet of living area while the board of review reported 3,412. The Board finds the best evidence of dwelling size was presented by the board of review which included the Parcel History Report that indicated a permit was issued in July 2016 for a two-story addition and interior remodel.

appeal petition reporting that the subject property was purchased from the owner of record which was West Suburban Land Trust No: 13168 as reported in the Settlement Statement submitted by the appellants. Also, the parties to the transaction were not related and the property was advertised through the Multiple Listing Service and sold by a realtor. Additionally, the Multiple Listing Service sheet submitted by the appellants indicated the subject property was listed on the market for 137 days at an original asking price of \$220,000, reduced to \$199,900 and subsequently sold for \$165,000. The listing sheet remarks described the subject as “huge potential, rehab, flip or build equity” and selling “as is”. A copy of the Settlement Statement reflects the purchase price, sale date and that real estate commissions were paid to one agency. The appellants’ attorney also submitted a brief in support of the appeal. Based on this evidence, the appellants requested a reduction in the subject’s assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,290. The subject's assessment reflects a market value of \$276,898 or \$81.15 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 information on two comparable sales located within the same neighborhood as the subject.² The comparables are situated on sites with either 6,890 or 7,999 square feet of land area and are improved with two-story dwellings of frame and brick exterior construction built in 1953 or 1956. The dwellings contain either 1,500 or 2,690 square feet of living area. Features of each comparable include a basement and a two-car garage. The comparables sold in March 2015 and August 2017 for prices of \$241,000 and \$352,500 or \$131.04 and \$160.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In rebuttal, appellants’ attorney submitted a brief in which it was asserted that since the board of review did not dispute the recent sale of the subject property or contest its validity, the board of review’s evidence is neither responsive nor relevant to the basis of the appeal. Counsel also submitted copies of supporting statutory references and a copy of a Property Tax Appeal Board Decision rendered in Docket No. 15-01358.001-R-1 in support of the contention. In addition, the board of review comparables have significantly smaller dwelling sizes when compared to the subject or sold too remote in time to establish market value as the January 1, 2017 assessment date.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

² Comparable #3 was the sale of the subject property.

The Board gave less weight to the subject's February 2016 sale price because the sale price does not reflect the actual dwelling size and condition of the subject property as of the January 1, 2017 assessment date which was unrefuted by the appellants.

The board of review submitted two comparable sales for the Board's consideration to support the subject's assessment. Even though both comparables have smaller dwellings sizes, superior basement foundations and one comparable sold less proximate in time to the January 1, 2017 assessment, these comparables are similar to the subject in location, design and age. They sold in March 2015 and August 2017 for prices of \$241,000 and \$352,500 or \$131.04 and \$160.67 per square foot of living area, including land. Although smaller in dwelling size, each property sold for more than recent sale of the subject property which supports the conclusion that the subject's purchase price was not reflective of market value. Therefore, after considering adjustments to the board of review comparables for differences when compared to the subject and the subject's recent addition and remodeling, the Board finds the subject's estimated market value of \$253,677 or \$121.90 per square foot of living area, including land, as reflected by the assessment is supported. Based on this record, the Board finds the appellants failed to prove by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is warranted.

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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