



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

APPELLANT: Shoaib Khan  
DOCKET NO.: 17-05718.001-R-1  
PARCEL NO.: 06-16-214-033

The parties of record before the Property Tax Appeal Board are Shoaib Khan, 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 **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:** \$21,370  
**IMPR.:** \$62,888  
**TOTAL:** \$84,258

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 two-story dwelling of frame and brick exterior construction with 2,148 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning and a 462 square foot garage. The property has an 8,526 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in June 2016 for a price of \$252,799. The appellant partially completed Section IV—Recent Sale Data of the appeal petition reporting that the subject property was purchased from the owner of record which was the Estate of William B. Ringland as reported in the Settlement Statement submitted by the appellant. 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 appellant indicated the subject property was being sold "as is" and was listed on the market for 3 days at an asking price of \$250,000 and subsequently sold for \$252,799. A copy of the Settlement Statement reflects the purchase price and a settlement date of June 6, 2016. The appellant's attorney also submitted a brief in support of the appeal. Based on this evidence, the appellant 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 \$116,250. The subject's assessment reflects a market value of \$348,785 or \$162.38 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 three comparable sales<sup>1</sup> located within same neighborhood as the subject. The comparables consist of two-story dwellings of frame or frame and brick exterior construction built from 1958 to 1968. The dwellings range in size from 1,590 to 1,911 square feet of living area and are situated on lots ranging from 7,308 to 11,170 square feet of land area. Features of each comparable include an unfinished basement, a fireplace and a garage ranging in size from 420 to 572 square feet of building area. Two comparables have central air conditioning. The comparables sold from February 2014 to June 2016 for prices ranging from \$290,000 to \$337,500 or from \$151.75 to \$191.82 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, appellant's 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.

### **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 Board finds the best evidence of market value to be the purchase of the subject property in June 2016 for a price of \$252,799. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the

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<sup>1</sup> Equity comparables #4 and #5 submitted by the board of review did not address the appellant's overvaluation argument and will not be considered in this appeal.

Multiple Listing Service and it had been on the market for 3 days. The Board finds the purchase price of \$252,799 is below the market value of \$348,785 as reflected by the assessment. The Board finds the board of review did not adequately present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Furthermore, the Property Tax Appeal Board gave less weight to the board of review comparable sales as these sales do not overcome the subject's arm's-length sale price. In addition, two of the comparables have dated sales in 2014 which were less likely to be reflective of the subject's market value as of the January 1, 2017 assessment date. Based on this record, the Board finds the subject property had a market value of \$252,799 as of January 1, 2017. Since market value has been determined the 2017 three-year average median level of assessment for DuPage County of 33.33% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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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