



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

APPELLANT: Baber Khan  
DOCKET NO.: 17-05764.001-R-2  
PARCEL NO.: 06-27-308-003

The parties of record before the Property Tax Appeal Board are Baber Khan, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC, 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:** \$88,890  
**IMPR.:** \$537,770  
**TOTAL:** \$626,660

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 brick, masonry or stone exterior construction with 6,129 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a four-car garage with 1,093 square feet of building area. The property has a 22,000 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment.

In support of the overvaluation argument, the appellant submitted a spreadsheet with limited information on six comparables located in the same neighborhood code assigned by the assessor

as the subject property. No land size information was provided in the appellant's evidence for these sales. The dwellings were described as two-story brick dwellings built between 1970 and 1993. The homes range in size from 4,124 to 5,709 square feet of living area. The appellant's spreadsheet did not identify any information as to foundation, air conditioning, fireplace and/or garage amenities. These properties sold from October 2015 to September 2017 for prices ranging from \$745,000 to \$975,000 or from \$148.01 to \$214.11 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted a Section V grid analysis with three comparables and a spreadsheet that provided limited information on five equity comparables, including the previously referenced three properties. The properties are located in the same neighborhood code assigned by the assessor as the subject property. The dwellings consist of two-story dwellings of brick, masonry or stone exterior construction that were built from 1998 to 2005. The homes range in size from 5,208 to 6,876 square feet of living area. As set forth in the Section V grid, three of the comparables have basements, one of which has finished area; no basement data was set forth for the first two comparables on the spreadsheet. Similarly, the Section V comparables are described as having central air conditioning and three-car or four-car garages with two of the comparables each having one and two fireplaces, respectively; the spreadsheet provides no data on air conditioning, fireplace and/or garage features. The five comparables present improvement assessments ranging from \$267,530 to \$440,590 or from \$48.94 to \$65.00 per square foot of living area.

Based on this evidence, the appellant requested a total assessment reduction to \$445,757 which would reflect a market value of \$1,337,405 or \$218.21 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant's appeal also requested a reduced improvement assessment of \$356,867 or \$58.23 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 \$626,660. The subject's assessment reflects a market value of \$1,880,168 or \$306.77 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. The subject has an improvement assessment of \$537,770 or \$87.74 per square foot of living area.

In response to the appellant's evidence, the board of review through a memorandum written by the township assessor contended that each of the appellant's equity comparables were older than the subject dwelling and have fewer bathrooms than the subject. Additionally, only one of the appellant's equity comparables has a finished basement like the subject.

There is no indication that the board of review analyzed the appellant's comparable sales spreadsheet nor that all five equity comparables set forth by the appellant were examined in the record.

In support of its contention of the correct assessment, the board of review submitted a spreadsheet reiterating the appellant's three equity comparables from Section V and depicting information on three comparables, one of which included sales data. The comparables consist of two-story dwellings of brick, masonry or stone exterior construction that were built between

2006 and 2008. The homes range in size from 5,828 to 6,702 square feet of living area and feature basements with finished area, central air conditioning, four fireplaces and a four-car garage ranging in size from 986 to 1,246 square feet of building area. The comparables have improvement assessments ranging from \$568,420 to \$658,860 or from \$84.99 to \$103.65 per square foot of living area. Board of review comparable #3 sold in July 2017 for \$2,300,000 or for \$343.18 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that 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 appellant submitted limited data on six comparable sales and the board of review submitted data on one comparable sale to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the six sales presented by the appellant as each of the dwellings is significantly older than the subject home that was built in 2008. In addition, the appellant failed to fully comply with the procedural requirements to adequately describe these comparable dwellings for purposes of appropriate comparative analysis for characteristics such as foundation, finished basement, air conditioning, fireplace and/or garage features.

On this record, the Board finds the only competent evidence of market value to be board of review comparable sale #3. This comparable is similar to the subject in age, dwelling size, basement size, basement finish, garage size and fireplace count. The comparable sold in July 2017 for \$2,300,000 or for \$343.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,880,168 or \$306.77 per square foot of living area, including land, which is below the best comparable sale in this record and appears to be justified after considering adjustments to the comparable for differences when compared to the subject. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. 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 based on lack of uniformity.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the first two equity comparables presented by the appellant in the spreadsheet as these dwellings were each ten years older than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 set forth in the Section V grid analysis, and repeated in the spreadsheet, along with the board of review comparables. These six comparables had varying degrees of similarity to the subject and had improvement assessments that ranged from \$322,250 to \$658,860 or from \$61.88 to \$103.65 per square foot of living area. The subject's improvement assessment of \$537,770 or \$87.74 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, 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:

November 17, 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

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