



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

APPELLANT: Saqlain Faisal
DOCKET NO.: 18-04298.001-R-1
PARCEL NO.: 06-20-405-015

The parties of record before the Property Tax Appeal Board are Saqlain Faisal, the appellant; 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: \$13,010
IMPR.: \$117,120
TOTAL: \$130,130

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 2018 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 is improved with a two-story townhouse of frame and brick construction with approximately 2,600 square feet of living area.¹ The dwelling was constructed in 1993. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage. The property has a 4,128 square foot site and is located in Lombard, 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 on October 7, 2016 for a price of \$300,000. The sellers are identified as Charles and Audrey Saunders, Jr., and the appellant indicated the sale was not between family. The appellant further indicated the property was sold

¹ This is the size of the home reported by the board of review, which appears to be better supported than the appellant's description of the home based on the outside dimensions of the house set forth by the appellant on the appeal form.

using a Realtor, it had been listed in the Multiple Listing Service and had been on the market for 15 months. The appellant also submitted a copy of a Closing Disclosure form associated with obtaining a loan for the subject property.

Additionally, the appellant provided information on three comparable sales improved two, 2-story townhomes and a two-story detached dwelling that range in size from 1,988 to 2,463 square feet of living area.² The dwellings were built from 1991 to 2000. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and a two-car garage. The comparables have sites ranging in size from 3,451 to 7,526 and are located within .3 miles of the subject property. The sales occurred from September 2014 to May 2018 for prices ranging from \$268,000 to \$415,500 or from \$133.44 to \$168.70 per square foot of living area, including land.

The appellant also provided a list of the assessments of seven other townhomes in the subject's subdivision. He asserted each has a total assessment of \$116,820 whereas the subject property has a total assessment of \$130,130.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the purchase price or \$116,820, like his neighbors.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,130. The subject's assessment reflects a market value of \$391,016 or \$150.39 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the York Township Assessor. Each property is improved with a two-story townhouse ranging in size from 1,402 to 2,600 square feet of living area. The homes were built from 1991 to 1993. Each property has a basement and a two-car garage. These properties have sites ranging in size from 3,384 to 10,138 square feet of land area. The comparables sold from January 2017 to June 2018 for prices ranging from \$282,500 to \$420,000 or from \$133.44 to \$213.98 per square foot of living area, including land. Board of review sale #2 is the same property as appellant's sale #2. Board of review comparable #5 is located in the same complex as the subject property, sold in June 2018 for a price of \$420,000 or \$161.54 per square foot of living area, including land; and has a total assessment of \$130,130.

The board of review requested the assessment remain unchanged.

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

² The Board finds the reported dwelling sizes for the comparables provided by the board of review/York Township Assessor, is more credible than the size given by the appellant.

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 best evidence of market value in the record to be comparable sale #2 submitted by the appellant and the comparables submitted by the board of review, which includes a common comparable. These properties are improved with townhomes with varying degrees of similarity to the subject property. These properties sold in 2017 and 2018 for prices ranging from \$282,500 to \$420,000 or from \$133.44 to \$213.98 per square foot of living area, including land. Board of review comparable #5 is the best comparable in the record as it is located in the same complex as the subject property, sold in June 2018 for a price of \$420,000 or \$161.54 per square foot of living area, including land; and has a total assessment of \$130,130. The subject's assessment reflects a market value of \$391,016 or \$150.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the townhome located in the subject's subdivision. The Board gave less weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as the best sales herein. The Board gives less weight to appellant's sale #1 as it occurred in 2014, not proximate in time to the assessment date. The Board gives less weight to appellant's comparable sale #3 as this property is a detached two-story dwelling unlike the subject townhouse.

The Board also gives little weight to the appellant's equity argument because he provided no data or documentation to support his assertion that each of the properties has an assessment of \$116,820, which was further undermined by board of review comparable #5, located in the subject's development, which has a total assessment of \$130,130, equivalent to the subject's total assessment.

Based on this record 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: February 16, 2021



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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