



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

APPELLANT: Mashkoor Ali Khan  
DOCKET NO.: 18-04395.001-R-1  
PARCEL NO.: 09-13-102-001

The parties of record before the Property Tax Appeal Board are Mashkoor Ali Khan, the appellant, by attorney John P. Fitzgerald of Fitzgerald Law Group, P.C. in Burr Ridge; 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:** \$83,530  
**IMPR.:** \$22,470  
**TOTAL:** \$106,000

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 split-level style single family dwelling of frame construction with 1,260 square feet of above grade living area.<sup>1</sup> The dwelling was built in 1969. Features of the home include a partial basement with an unfinished laundry room, central air conditioning, one fireplace and an attached two-car garage. The property has a 12,214 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$280,000 as of January 1, 2018. The appraisal was prepared by John T. Setina, III, a certified general real estate appraiser, and Thomas W. Grogan, a certified general real estate appraiser. In estimating

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<sup>1</sup> The board of review described the subject property as being a one-story dwelling with 1,260 square feet of living area.

the market value of the subject property, the appraisers developed the sales comparison approach to value using five comparables.<sup>2</sup> The comparables are composed of three, two-story dwellings and two, split-level style dwellings that range in size from 1,498 to 2,945 square feet of living area. Three of the comparables have basements, four comparables have central air conditioning, four comparables have one or two fireplaces and each comparable has a two-car garage. Comparables #1 through #4 sold from February 2016 to March 2018 for prices ranging from \$320,000 to \$432,500 or from \$134.13 to \$232.67 per square foot of living area, including land. The appraisal indicated that comparable #5 was under contract with a list price of \$399,900. The evidence provided by the board of review disclosed this property sold in December 2018 for a price of \$387,500 or \$201.09 per square foot of living area, including land. Using these comparables, the appraisers estimated the subject property had a market value of \$280,000 or approximately \$220.00 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$93,324 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,010. The subject's assessment reflects a market value of \$417,698 or \$331.51 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 four comparable sales improved with three, one-story dwellings and one, two-story dwelling of frame or brick construction that range in size from 1,414 to 1,792 square feet of living area. Each comparable has an unfinished basement, two comparables have central air conditioning, three comparables each have one fireplace and each comparable has a detached garage ranging in size from 440 to 832 square feet of building area. Comparable #1 also has a 240 square foot garage in the basement. These properties are located from .22 to .60 miles from the subject property with sites that range in size from 12,120 to 23,741 square feet of land area. The sales occurred from January 2016 to September 2018 for prices ranging from \$319,000 to \$640,000 or from \$225.60 to \$447.87 per square foot of living area, including land.

### **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 evidence in the record supports a reduction in the subject's assessment.

The Board gives less weight to the appraised value presented by the appellant as three of the comparables used by the appraisers were of a different style and significantly larger than the subject dwelling. The Board gives less weight to board of review sale #1 as the price for this property is an outlier with reference to the other sales presented by the parties. Less weight is

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<sup>2</sup> The descriptive information is taken from the appellant's appraisal and the evidence submitted by the board of review.

given board of review sale #2 due to its two-story design. The Board gives most weight to appraisal comparable sales #3 and #4 and board of review sales #3 and #4. These properties sold for prices ranging from \$319,000 to \$489,900 or from \$213.62 to \$324.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$417,698 or \$331.51 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is 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:

January 19, 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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