



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

APPELLANT: Jamal Abudan
DOCKET NO.: 18-04459.001-R-1
PARCEL NO.: 08-15-108-221

The parties of record before the Property Tax Appeal Board are Jamal Abudan, the appellant, by attorney Mary Kate Gorman, 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: \$2,650
IMPR.: \$21,500
TOTAL: \$24,150

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 consists of a residential condominium unit of brick exterior construction with 675 square feet of living area. The dwelling was constructed in 1974. Features of the home include central air conditioning, a fireplace and one full bath. The property is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data and reported that the subject property was purchased on June 6, 2016 for a price of \$70,000. The appellant further reported that the parties to the transaction were not related, the property was sold through a realtor and the property was advertised through the Multiple Listing Service (MLS) for a period of 59 days. In further support of the appeal, the appellant provided a copy of the Settlement Statement which reiterated the purchase price, date of sale and depicted brokers' fees being distributed to two separate entities. The appellant also reported the subject property sold using a contract for deed dated

September 16, 2015. Based on this evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,150. The subject's assessment reflects a market value of \$72,566 or \$107.51 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 six comparable sales provided by the township assessor that were located within the same assessment neighborhood and condominium development as the subject. The comparables are described as condominium units of brick exterior construction each containing 675 square feet of living area and were built in 1974. Two comparables have central air conditioning and each comparable has one full bath. The sales occurred from April 2017 to January 2018 for prices ranging from \$90,000 to \$110,000 or from \$133.33 to \$162.96 per square foot of living area, including land. A map depicting the locations of these comparables in relation to the subject was submitted. Based on this evidence, the board of review requested no change to the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the subject's May 2016 sale due to the fact the sale did not occur as proximate in time to the assessment date at issue of January 1, 2018 as the other sales in the record and therefore, is less likely to be reflective of market value.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables are identical to the subject in location, exterior construction, dwelling size and age. These properties also sold more proximate in time to the assessment date at issue than the subject sale. The comparables sold from April 2017 to January 2018 for prices ranging from \$90,000 to \$110,000 or from \$133.33 to \$162.96 per square foot of living area, including land. These sales indicate the subject's purchase price of \$70,000 is not reflective of fair cash value as of January 1, 2018. Furthermore, the subject's market value of \$72,566 or \$107.51 per square foot of living area, including land, as reflected by the assessment falls below the range established by the board of review comparable sales. 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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