



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

APPELLANT: Parviz Boroumand
DOCKET NO.: 18-04495.001-R-1
PARCEL NO.: 09-05-107-004

The parties of record before the Property Tax Appeal Board are Parviz Boroumand, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$37,890
IMPR.: \$56,630
TOTAL: \$94,520

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 one-story dwelling of frame exterior construction with 1,088 square feet of living area. The dwelling was constructed in 1963. Features of the property include a basement that is 50% finished, central air conditioning, two full baths and a garage with 840 square feet of building area. The property has a 7,500 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables located in the same assessment neighborhood as the subject. The comparables are improved with one-story dwellings of frame or frame and brick exterior construction that range in size from 1,108 to 1,630 square feet of living area.¹ The dwellings were built from 1954 to

¹ Some of the descriptive data was derived from the board of review's submission.

1967. Comparable #1 had an addition in 1998. Two comparables have basements with one being 25% finished. Each home has central air conditioning, one and one-half or two full baths and a garage ranging in size from 200 to 528 square feet of building area. One comparable has a fireplace. These properties have improvement assessments ranging from \$43,180 to \$67,620 or from \$38.42 to \$41.48 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$43,106.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,520. The subject property has an improvement assessment of \$56,630 or \$52.05 per square foot of living area.

In response to the appellant's evidence, the board of review submitted the assessor's spreadsheet, a location map and property record cards for the subject and both parties' comparables. The board of review argued appellant's comparables #2 and #3 have 10% negative adjustments for location on the land and buildings.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood as the subject. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 988 to 1,106 square feet of living area. The homes were built in 1966 or 1968. Each comparable has an unfinished basement, one full bath or one and one-half baths and a garage ranging in size from 299 to 616 square feet of building area. The comparables have improvement assessments ranging from \$46,410 to \$50,300 or from \$45.48 to \$48.05 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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.

The record contains six comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as appellant's comparable #1 has a considerably larger dwelling size and lacks a basement foundation unlike the subject, while comparables #2 and #3 received a negative 10% adjustment to the improvement assessment due to their location.

The Board finds the best evidence of assessment equity to be the board of review comparables as they are most similar to the subject in location, design, dwelling size and age. However, the comparables have inferior features such as unfinished basements, lack of central air conditioning, fewer baths and smaller garages which suggests upward adjustments are necessary to make them more equivalent to the subject. These properties have improvement assessments ranging from

\$46,410 to \$50,300 or from \$45.48 to \$48.05 per square foot of living area. The subject's improvement assessment of \$56,630 or \$52.05 per square foot of living area falls above the best comparables in this record which is justified due to the subject's superior features. After considering adjustments to the best comparables for differences in features, the Board finds the subject's assessment is supported. 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: 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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