



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

APPELLANT: Parviz Boroumand  
DOCKET NO.: 18-04504.001-R-1  
PARCEL NO.: 06-32-405-022

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:** \$27,270  
**IMPR.:** \$201,870  
**TOTAL:** \$229,140

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 two-story dwelling of brick exterior construction with 3,559 square feet of living area. The dwelling was constructed in 2007. Features of the home include a three-car garage. The property has a 11,200 square foot site and is located in Downers Grove, York 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 information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings of masonry, frame or stucco exterior construction that were built from 1993 to 2006. The homes range in size from 3,563 to 5,039 square feet of living area and feature basements. Each comparable has central air conditioning, one to three fireplaces and two-car or three-car garages. The comparables have improvement

assessments ranging from \$177,940 to \$247,840 or from \$49.18 to \$53.32 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$181,081 or \$50.88 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 \$229,140. The subject property has an improvement assessment of \$201,870 or \$56.72 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the York Township Assessor's Office. The assessor noted that appellant's comparable #2 has a stucco exterior construction which "holds less value" as compared to the subject brick dwelling. The assessor further contended that appellant's comparables #3 and #4 have "living area over the square footage to be comparable to the subject."

The board of review failed to supply a copy of the subject's property record card and presented a spreadsheet with limited data for the subject and both parties' comparables which failed to identify amenities such as finished basement, central air conditioning, fireplaces and/or other improvements to the properties.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables, where board of review comparable #8 was the same property as appellant's comparable #1. The comparables were located in the same neighborhood code assigned by the assessor as the subject property and consist of two-story dwellings of masonry, stucco or frame and masonry exterior construction. The homes were built from 2000 to 2013 and range in size from 3,109 to 3,927 square feet of living area. Each comparable has a basement and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$189,870 to \$290,350 or from \$53.32 to \$74.61 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 taxpayer 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 parties submitted a total of twelve equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 and board of review comparables #1, #2 and #3 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #4 through #9 which includes one common property.

The comparables were similar to the subject and bracket the subject dwelling in age and size. These comparables had improvement assessments that ranged from \$177,940 to \$290,350 or from \$49.94 to \$73.94 per square foot of living area. The subject's improvement assessment of \$201,870 or \$56.72 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, 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: July 21, 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

AGENCY

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