



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

APPELLANT: Khaldoon Shakir
DOCKET NO.: 18-04511.001-R-1
PARCEL NO.: 09-02-207-008

The parties of record before the Property Tax Appeal Board are Khaldoon Shakir, 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: \$85,930
IMPR.: \$362,690
TOTAL: \$448,620

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 4,677 square feet of living area. The dwelling was constructed in 2016. Features¹ of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,075 square foot garage. The property has a 13,530 square foot site and is located in Hinsdale, 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, none of which are located in the same neighborhood code assigned by the assessor

¹ Details of the subject and appellant's comparables have been drawn in part from the board of review grid analysis and property record cards.

as the subject property. The comparables consist of two-story dwellings² of frame or brick exterior construction that were built between 1931 and 2011 with the oldest dwelling having a reported effective age of 2007. The homes range in size from 3,223 to 3,820 square feet of living area and feature basements, one of which has finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 648 to 1,325 square feet of building area. The comparables have improvement assessments ranging from \$191,230 to \$228,140 or from \$50.06 to \$70.78 per square foot of living area. Based on this evidence, the appellant through counsel requested a reduced improvement assessment of \$282,771 or \$60.46 per square foot of living area.³

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$448,620. The subject property has an improvement assessment of \$362,690 or \$77.55 per square foot of living area.

In response to the appellant's comparable evidence, the board of review submitted a memorandum describing substantial differences between the subject and each of the appellant's comparables. Each comparable was reported to be outside the subject's neighborhood. Each comparable dwelling was from 892 to 1,454 square feet smaller than the subject dwelling in living area. As this appeal is based on assessment inequity concerning the improvement, the differences in lot size that were noted in the memorandum are not deemed relevant to the equity analysis.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in a different neighborhood code than the subject but within .62 of a mile from the subject. The comparables consist of a two-story and two, three-story dwellings of frame exterior construction. The homes were built between 2001 and 2005 and range in size from 4,218 to 4,729 square feet of living area. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 819 to 1,148 square feet of building area. The comparables have improvement assessments ranging from \$383,830 to \$419,460 or from \$88.70 to \$91.86 per square foot of living area. Based on this evidence and argument, 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.

² The appellant's grid analysis apparently reported the "Class" assigned by the assessor of 1.75 rather than the story height of two-story.

³ While the improvement assessment set forth in the Residential Appeal petition was an increase, the Board accepts that there was a mathematical error in the land plus improvement assessment which did not equal the stated total; the Board has analyzed the matter based upon a reduction request as set forth in the brief.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #1 due to its significantly smaller dwelling size when compared to the subject and to board of review comparables #2 and #3 as these are three-story dwellings as compared to the subject's two-story design.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparable #1. The comparables are most similar to the subject in age, size, design and several features. These comparables had improvement assessments that ranged from \$191,230 to \$419,460 or from \$50.06 to \$88.70 per square foot of living area. The subject's improvement assessment of \$362,690 or \$77.55 per square foot of living area falls within the range established by the best comparables in this record. After considering the subject's newer age than the best comparables and larger basement, the subject's assessment appears to be well-supported, in particular by board of review comparable #1. Therefore, 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

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