



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

APPELLANT: Habib Ali  
DOCKET NO.: 18-04656.001-R-1  
PARCEL NO.: 05-24-115-002

The parties of record before the Property Tax Appeal Board are Habib Ali, 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:** \$43,450  
**IMPR.:** \$178,730  
**TOTAL:** \$222,180

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 frame and masonry exterior construction with approximately 3,914 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning, a fireplace and a 484 square foot car garage. The property has a 9,874 square foot site and is located in Naperville, Lisle 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 within .22 of a mile and share the same neighborhood code as the subject. The comparables consist of two-story dwellings of masonry or frame and masonry exterior

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<sup>1</sup> Descriptive details of the subject and the appellant's comparables have been drawn, in part, from the board of review evidence that reiterated the appellant's comparables with more descriptive data.

construction. The homes were built in either 1993 or 1995 and range in size from 3,656 to 4,197 square feet of living area. Each home has a basement, two of which have finished areas, central air conditioning, a fireplace and a garage ranging in size from 484 to 892 square feet of building area. The comparables have improvement assessments ranging from \$171,880 to \$204,200 or from \$46.19 to \$49.19 per square foot of living area.

In addition, the appellant's evidentiary submission reported that each of the comparables recently sold between June 2015 and March 2016 for prices ranging from \$580,000 to \$680,000 or for \$154 or \$158 per square foot of living area, including land, rounded.<sup>2</sup>

Based on this evidence, the appellant requested a reduced improvement assessment of \$158,908 or \$40.60 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 \$222,180. The subject property has an improvement assessment of \$178,730 or \$45.66 per square foot of living area.

In response to the appellant's evidence, the board of review through the township assessor asserted that the subject's improvement assessment was "below uniformity and needs an increase." As part of a memorandum, the proposed increased improvement assessment was \$183,960 or \$47.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six equity comparables located within .12 of a mile from the subject and each of which share the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story dwellings of frame and masonry exterior construction. The homes were built from 1993 to 1998 and range in size from 3,437 to 3,945 square feet of living area. Each home has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 724 square feet of building area. The comparables have improvement assessments ranging from \$158,770 to \$243,280 or from \$46.18 to \$70.50 per square foot of living area.

### **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.

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<sup>2</sup> Pursuant to the Property Tax Code, "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board" (35 ILCS 200/16-180) and the grounds set forth in this appeal was solely assessment equity and the board of review responded in-kind only with equity evidence.

The parties submitted a total of nine comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as the dwellings each have the superior attributes of finished basement area as compared to the unfinished basement of the subject. The Board has given reduced weight to board of review comparables #2 and #4 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #3, #5 and #6. The comparables were each similar to the subject in location, age, design, size and most features. These comparables had improvement assessments that ranged from \$171,880 to \$257,240 or from \$46.18 to \$54.19 per square foot of living area. The subject's improvement assessment of \$178,730 or \$45.66 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and slightly below the range on a per-square-foot basis which is logical given differences in dwelling sizes between the subject and the comparables. After considering adjustments to the comparables for differences in age, size and/or garage size, the Board finds the subject's improvement assessment is well supported and the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, the Board finds that 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Habib Ali, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187