



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

APPELLANT: Mohamed Ammar Katerji  
DOCKET NO.: 18-05165.001-R-1  
PARCEL NO.: 09-15-301-119

The parties of record before the Property Tax Appeal Board are Mohamed Ammar Katerji, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$44,650  
**IMPR.:** \$201,640  
**TOTAL:** \$246,290

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 cedar and brick exterior construction with 3,571 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an attached three-car tandem garage with 653 square feet of building area. The property has an 8,799 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$595,000 as of January 1, 2018. The appraisal was prepared by Nicholas J. Mulligan, a Certified Residential Real Estate Appraiser for ad valorem purpose only.

The appraiser described the subject property as being in good condition with average modernization and no repairs noted. The appraiser also disclosed that the subject property was listed on the market in July 2018 for \$728,900. It was on the market for 58 days before the listing was cancelled.

In estimating the market value of the subject property, the appellant's appraiser developed the sales comparison approach to value using four comparable sales described as traditional dwellings of cedar and brick exterior construction that range in size from 3,105 to 3,649 square feet of living area. The dwellings are 19 or 20 years old. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces, and a tandem three-car garage. These properties have sites ranging in size from 8,008 to 11,205 square feet of land area and are located from .18 to .45 of a mile from the subject property. The sales occurred from July to October 2017 for prices ranging from \$542,500 to \$602,500 or from \$156.82 to \$183.57 per square foot of living area, inclusive of the land. Adjustments were made to the comparables for financing concessions and differences from the subject in number of baths, gross living area and finished basement area to arrive at adjusted prices ranging from \$574,000 to \$618,250. Based on these adjusted sales, the appraiser arrived at an estimated market value of \$595,000 as of January 1, 2018. The appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,290. The subject's assessment reflects a market value of \$740,054 or \$207.24 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 response to the appellant's appeal, the board of review critiqued the appellant's comparables noting differences in features and neighborhood code.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of brick or frame exterior construction that range in size from 2,947 to 3,367 square feet of living area. The homes were built from 2000 to 2007. The comparables have basements, three are 75% finished. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 506 to 729 square feet of building area. The comparables have sites ranging in size from 8,217 to 12,981 square feet of land area and are located from .19 to .49 of a mile from the subject property. The comparables sold from June to November 2017 for prices ranging from \$640,000 to \$789,000 or from \$205.00 to \$267.73 per square foot of living area, including land. The board of review requested the assessment be confirmed.

### **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 finds the appellant submitted an appraisal utilizing four comparable sales and the board of review provided four comparable sales to support their respective positions. The Board gave less weight to the value conclusion in the appraisal as the appraiser used sales of older homes when other homes more similar in age to the subject were available and provided by the board of review.

The Board also gave less weight to the comparable #1 submitted by the board of review due to its considerably smaller dwelling size.

The Board finds the best evidence of market value to be the board of review comparable sales #2, #3 and #4. These comparables overall are more similar to the subject in location, design dwelling size, age and features. These comparables sold from June to November 2017 for prices ranging from \$640,000 to \$730,000 or from \$205.00 to \$225.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$740,054 or \$207.24 per square foot of living area, including land, which is within the price per square foot range established by the best comparable sales in the record but above the overall price range. The higher overall price is justified due to the subject's larger dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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 20, 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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