



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

APPELLANT: Mashkoor Ali Khan
DOCKET NO.: 19-03132.001-R-1
PARCEL NO.: 09-13-102-001

The parties of record before the Property Tax Appeal Board are Mashkoor Ali Khan, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr 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: \$93,660
IMPR.: \$42,260
TOTAL: \$135,920

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 2019 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 single-family dwelling of frame exterior construction that was constructed in 1969 and contains 1,260 square feet of living area. The home is described as being of split-level or part one-story and part two-story design.¹ Features of the home include a finished basement, central air conditioning, one fireplace, and a 456-square foot garage. The property has a 12,214 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

¹ The parties differ as to the design of the dwelling. The appraisers report that the home is of split-level or part one-story and part two-story design, which is supported by photos attached to the appraisal. The property record card submitted by the board of review describes the dwelling as being of one-story design. The Board finds that, according to the photos appended to the appraisal, the appraisers' characterization of the dwelling is more accurate, although this discrepancy will not affect the Board's decision in this matter.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$285,000 as of January 1, 2019. The appraisal was prepared by Thomas Grogan and John T. Setina, III, both of whom are State Certified General Real Estate Appraisers, and the property rights appraised were fee simple. The intended use of this appraisal was to provide a basis for equitable real estate tax assessment.

In estimating the market value, the appraisers developed the sales comparison approach to value. Under the sales comparison approach to value, the appraisers utilized five comparable sales. The appraisers included a narrative summary of some of the features of each of the five comparable sales along with a grid analysis containing limited information on each comparable.² The dwellings were built from 1953 to 1967, with the three oldest comparables having additional construction from 1971 to 1977. The comparables are described as being two-story or split-level dwellings ranging in size from 1,498 to 2,945 square feet of living area. Three comparables each have a basement with finished area and two comparables are described as having no basement. Each comparable reportedly has a two-car garage. The dwellings are situated on sites ranging in size from 8,712 to 14,810 square feet of land area. The comparables sold from February 2016 to December 2018 for prices ranging from \$320,000 to \$432,500 or from \$134.13 to \$232.67 per square foot of living area, including land. After applying qualitative adjustments to the comparables for economic trends, building size, age, land to building ratio, number of bedrooms and bathrooms, and basement, the appraisers arrived at an estimated adjusted unit value of \$225.00 per square foot of living area, land included. Based on this unit value, the appraisers arrived at an opinion of market value for the subject of \$285,000 as of January 1, 2019. Based on the evidence, 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 \$135,920. The subject's assessment reflects a market value of \$412,004 or \$326.99 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to appellant's evidence, the board of review provided a grid analysis and property record cards for each of the appraisal sales. The grid analysis shows that four of the comparables have central air conditioning and four of the comparables have either one or two fireplaces. In a memorandum, the board of review noted that four of the appraisal comparables are located outside the subject's "age divided" neighborhood and the fifth appraisal comparable has "a location issue." The board of review argued that the appraisal sales differed from the subject in style, grade, dwelling size, and/or lack a basement. The board of review disclosed that appraisal comparables #3, #4 and #5 are receiving permanent building and land reductions of from 15% to 59% and noted that the subject property is receiving a permanent building and land reduction of 15%.

In support of its contention of the correct assessment of the subject property, the board of review submitted property record cards and a grid analysis for the subject and four comparable sales, all of which are located in the subject's "age divided" neighborhood and each of which the board of

² No information was provided as to whether any of the comparables had central air conditioning and/or a fireplace.

review noted has a larger lot size compared to the subject. The comparables are improved with one-story, two-story or split-level dwellings of frame or brick exterior construction. The dwellings were constructed from 1953 to 1971, with the oldest two having effective years-built of 1959 and 1964. The homes range in size from 1,171 to 1,855 square feet of living area. The comparables each have a full or partial unfinished basement. Three comparables have central air conditioning and a fireplace. Each comparable has a garage ranging in size from 360 to 528 square feet of building area. The dwellings are situated on lots ranging in size from 14,400 to 18,837 square feet of land area. The comparables sold from December 2016 to February 2019 for prices ranging from \$352,000 to \$575,000 or from \$214.72 to \$351.98 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 based on the evidence submitted for its review, a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject property, the five appraisal comparables, and four comparable sales.

The Board gave less weight to the conclusion of value contained in the appellant's appraisal as the qualitative adjustments which were lacking in detail, and as no adjustments were made for factors such as negative traffic influence, condition, or location, all calling into question the final estimate of value. The Board will, however, analyze the raw sales data of the comparables used in the appraisal, along with those presented by the board of review.

The Board gives less weight to the appellant's appraisal comparables which were located outside the subject's neighborhood and/or had dated sales relative to the assessment date at issue. The Board also gives less weight to board of review comparable #2 as its 2016 sale is dated relative to the January 1, 2019 assessment date at issue.

The Board finds that board of review comparables #1, #3 and #4 sold more proximate to the assessment date at issue and were similar to the subject in location and some features, although each comparable has a larger lot and two of the comparables are over 40% larger in dwelling size when compared to the subject suggesting downward adjustments would be required to make them more similar to the subject. These three comparables sold from March 2018 to February 2019 for prices ranging from \$398,300 to \$575,000 or from \$214.72 to \$351.98 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$412,004 or \$326.99 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration on both an overall and per square foot basis. After considering adjustments to the comparables for

differences from the subject in dwelling size and/or lot size, the Board finds the subject's estimated market value as reflected by its assessment is supported 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 18, 2022



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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