



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

APPELLANT: Jamal Abudan
DOCKET NO.: 19-03423.001-R-1
PARCEL NO.: 08-15-108-221

The parties of record before the Property Tax Appeal Board are Jamal Abudan, the appellant, by Mary Kate Gorman, Attorney at Law, 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: \$ 3,420
IMPR.: \$29,350
TOTAL: \$32,770

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 one-story residential condominium unit with 675 square feet of living area. The brick condominium building was constructed in 1974. Features of the building include a concrete slab foundation. The property is located in Lisle, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant through counsel submitted evidence disclosing the subject property was purchased on June 2, 2016 for a price of \$70,000. In Section IV – Recent Sale Data, the appellant reported the property was recently purchased by the appellant, the parties to the transaction were not related and a realtor was involved in the transaction who advertised the property through the Multiple Listing Service (MLS) for a period of 59 days. In further support, the appellant provided a copy of the Settlement Statement related to the purchase reiterating the date and price along with

depicting commissions. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,770. The subject's assessment reflects a market value of \$99,333 or \$147.16 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same neighborhood code as the subject property. The comparables consist of one-story condominium units in brick condominium buildings that were constructed in 1974. Each unit contains 675 square feet of living area and comparable #3 also has central air conditioning. The comparables sold in either January or September 2018 for prices ranging from \$103,000 to \$108,000 or from \$152.59 to \$160.00 per square foot of living area, including land. A map depicting the locations of these comparables in relation to the subject was also submitted along with a property record card for the subject. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the subject's reported June 2016 sale due to the fact the sale did not occur as proximate in time to the assessment date at issue of January 1, 2019 as other sales in the record and therefore, is less likely to be reflective of market value. Furthermore, since the sale occurred 30 months prior to the assessment date, the Property Tax Appeal Board finds that the sale of the subject property did not occur sufficiently proximate in time to January 1, 2019 in order to be considered dispositive for the purposes of this assessment appeal.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparable residential condominium units are nearly identical to the subject in location and identical to the subject in exterior construction, dwelling size and age. These properties also sold more proximate in time to the assessment date at issue than the subject's sale in 2016. The comparables sold in either January or September 2018 for prices ranging from \$103,000 to \$108,000 or from \$152.59 to \$160.00 per square foot of living area, including land. The Board further finds that these sales indicate the subject's purchase price of \$70,000 in 2016 is not reflective of fair cash value as of January 1, 2019. Furthermore, the subject's market value as reflected by its assessment of \$99,333 or \$147.16 per square foot of living area, including land, falls below the range established by the best board of review comparable sales in the record that sold more proximate to the assessment date of January 1,

2019. Therefore, based on this record and after a thorough analysis of the market value data presented, the Board finds 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:

December 21, 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

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

APPELLANT

Jamal Abudan, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

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