



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

APPELLANT: Zariab Irfan
DOCKET NO.: 19-03457.001-R-1
PARCEL NO.: 07-18-300-005

The parties of record before the Property Tax Appeal Board are Zariab Irfan, the appellant, 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: \$ 37,720
IMPR.: \$122,260
TOTAL: \$159,980

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 two-story dwelling of frame and brick exterior construction with 3,923 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include an unfinished basement, a fireplace and an attached two-car garage containing 549 square feet of building area. The property has a 12,103 square foot site with a pond view and is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted both an appraisal and a memorandum. The appellant argues as shown in the

¹ The Board finds the best supported evidence in the record of the subject's dwelling size was provided by the board of review with a copy of the subject's property record card and a detailed schematic drawing of the home. The appellant's appraiser reported a smaller dwelling size of 3,798 square feet but provided nothing to support the conclusion. The appraiser also described the subject as a 2.5-story dwelling, but the Board finds the appraisal's rear photograph of the dwelling depicts a two-story home with a lookout style basement.

appraisal that the subject property's location next to railway lines and the BNSF railyard severely detract from the property due to day and night noise from passing Metra, Amtrak and lengthy freight trains along with associated railyard noises, horns, heavy diesel soot and smoke. Furthermore, the backing of the property to an unsupervised open body of water poses a safety risk to families with young children and the applicable homeowner association bylaws prohibit installation of any fence or safety barrier. Included in further support was an aerial photograph depicting the location of the subject property, the pond and railway lines.

Additionally, the appellant contends that the subject home lacks the features of the comparables used by the assessing officials in assigning a value such as high-end fixtures, moldings and stained staircase, remodeled bathrooms, upgraded gourmet kitchen with high-end countertop, finished basements, larger garages, landscaped backyards with sprinkler system and amenities of a sunroom and other outdoor features.

The appraisal was prepared by Roger Potokar, a Certified General Real Estate Appraiser estimating the subject property had a market value of \$429,000 as of December 18, 2019 based on use of the cost and sales comparison approaches to value. For the subject site, Potokar reported the property was 200 feet north of train tracks and there is a flowing lake strip off the rear of the subject property line with no gravel barrier. Fencing is also not allowed by the homeowners' association and two new industrial buildings are situated on the opposite side of the shoreline. Potokar noted train noise and smoke, stating he counted "over 500 train/box cars and smoke off of train engines." Photographs in the report further assert there are five+ train lines and the lake strip on the back of the parcel is ten to fifteen feet deep, but fencing is not permitted.

In the cost approach, the appraiser estimated the subject had a site value of \$100,000. The appraiser estimated the replacement cost new of the improvements to be \$458,800. Potokar estimated physical depreciation to be \$50,000 and external depreciation due to the train yard and lake strip flow to be \$75,000, resulting in a depreciated improvement value of \$333,800. The appraiser also estimated the site improvements to have a value of \$30,000. Adding the various components, Potokar opined the subject property had an estimated market value of \$463,800 under the cost approach to value.

In the sales comparison approach, Potokar used three comparable sales located within .6 mile of the subject. The parcels range in size from 6,400 to 13,000 square feet of land area which have each been improved with a 2.5-story dwelling of frame and brick exterior construction. The homes were 21 to 25 years old and range in size from 3,515 to 4,224 square feet of living area. Each dwelling has a full basement with finished area, central air conditioning and a three-car garage where comparable #2 is further described as having "+6 space." Two of the comparables have one and two fireplaces, respectively. The sales occurred from February 2018 to December 2019 for prices ranging from \$447,000 to \$472,540 or from \$111.87 to \$127.17 per square foot of living area, including land. In the appraisal, Potokar stated that comparable #2 and the subject have similar views and a pond off the rear of the property line. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$364,540 to \$429,000. Based these sales, the appraiser arrived at an estimated value for the subject of \$429,000 under the sales comparison approach.

In reconciliation, Potokar gave greatest weight to the sales comparison approach value of \$429,000 which he stated was further supported by the cost approach. Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$143,000 to approximately reflect the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,980. The subject's assessment reflects a market value of \$484,935 or \$123.61 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 response to the appellant's appraisal, the board of review argued that the effective date of the appraised value conclusion of December 18, 2019 is more than eleven months after the assessment date at issue of January 1, 2019. Furthermore, the appraiser's downward adjustments to comparables for pond location were argued to be questionable since traditionally pond locations are viewed as more desirable and a selling point; listing of nearby properties were supplied in support of this proposition. Three Zillow descriptions of properties in close proximity to the subject were described, in part, as having water/pond views. Finally, the board of review asserted that appraisal sale #1 was less reliable due to the large percentage of adjustments that were made by the appraiser.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on seven comparable sales located in the same assessment neighborhood code as the subject property. The parcels range in size from 12,087 to 17,295 square feet of land area where comparables #1 and #5 have pond views. The comparables consist of two-story dwellings of frame or frame and brick exterior construction. The homes were 21 to 25 years old and range in size from 3,358 to 3,996 square feet of living area. Each dwelling has a basement, one of which has finished area. No data was provided concerning a central air conditioning feature. Each comparable has a fireplace and a three-car garage. The sales occurred from July 2017 to May 2019 for prices ranging from \$475,000 to \$706,000 or from \$130.86 to \$176.68 per square foot of living area, including land. Based on this evidence and argument, 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided an appraisal of the subject along with additional arguments about location and quality where the board of review provided criticisms of the appraisal and seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's appraisal value conclusion of \$109.36 per

square foot of living area, including land, based upon a dwelling size of 3,923 square feet. The Board finds Potokar's opinion is not supported by the recent sales of similar properties in this record, including the purported "best" appraisal sale #2 which sold in September 2019 for \$127.17 per square foot of living area, including land, even given the adjusted to \$122.05 per square foot of living area. Reduced weight is given by the Board to board of review comparables #4, #5 and #6 due to the dates of sale occurring in 2017 and thus being less proximate in time than other recent sales in the record. The Board has also given board of review comparable #1 reduced weight as the sale price of \$706,000 appears to be an outlier given all of the sales data of similar properties in the subject's area in the record.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #7. These properties are similar to the subject in location, design, age, size and some features; these comparables are superior to the subject in garage size and would necessitate an appropriate downward adjustment for the subject's two-car garage feature. These three board of review comparables sold from March 2018 to January 2019 for prices ranging from \$475,000 to \$583,000 or from \$133.46 to \$148.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$484,935 or \$123.61 per square foot of living area, including land, which is within the range established by the best comparable sales in the record in terms of overall value and below the range on a per-square-foot basis. Furthermore, in accordance with Potokar's opinion regarding the similarity of properties, the subject's estimated market value of \$123.61 per square foot of living area as reflected by its assessment is well-supported by the unadjusted sale price of appraisal comparable #2 of \$127.17 per square foot of living area. Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record when compared to the subject property, the Board finds a reduction in the subject's assessment is not justified on this record.

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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