



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

APPELLANT: Mohamed Hussain
DOCKET NO.: 19-08292.001-R-1
PARCEL NO.: 08-08-206-114

The parties of record before the Property Tax Appeal Board are Mohamed Hussain, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 A Reduction 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: \$60,420
IMPR.: \$202,390
TOTAL: \$262,810

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 brick exterior construction with 4,351 square feet of living area. The dwelling was constructed in 2005 and is 14 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 690 square foot garage. The property has a 11,316 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located within .3 miles from the subject.¹ The comparables have sites ranging in size from 10,050 to 38,179 square feet of land area and are improved with part two-story and part one-story dwellings of Dryvit or frame exterior

¹ The Board has drawn some of the descriptive information for the appellant's comparables from the board of review's evidence that contained a grid analysis of the appellant's comparables.

construction ranging in size from 3,341 to 4,162 square feet of living area. The dwellings were built from 2004 to 2017. The comparables have basements with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 707 to 1,040² square feet of building area. The comparables sold from August 2017 to January 2019 for prices ranging from \$623,000 to \$670,000 or from \$160.98 to \$199.94 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$309,530. The subject's assessment reflects a market value of \$938,254 or \$215.64 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 the subject's assessment, the board of review submitted information on three comparable sales located within .17 miles from the subject. Comparables #2 and #3 have sites with 10,046 and 10,863 square feet of land area, respectively. The board of review did not report the land size for comparable #1. The properties are improved with part two-story and part one-story dwellings of frame exterior construction ranging in size from 3,319 to 3,534 square feet of living area and were constructed from 2005 to 2017. The comparables have basements with one having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 628 to 709 square feet of building area. The comparables sold from February 2017 to July 2019 for prices ranging from \$640,000 to \$780,000 or from \$185.34 to \$235.01 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's 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 evidence in the record supports a reduction in the subject's assessment.

The record contains six comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 along with board of review comparables #2 and #3 due to their smaller dwelling sizes when compared to the subject. In addition, appellant's comparable #3 and board of review comparable #3 both sold in 2017 which were less proximate in time to the January 1, 2019 assessment date and were less likely to be reflective of market value.

The Board finds the best evidence of market value to be appellant's comparable #1 along with board of review comparable #1 which sold most proximate in time to the January 1, 2019,

² The appellant submitted a property information sheet from Lyle Township for comparable #1 which lists a 1,040 square foot garage.

assessment date and are more similar in age and dwelling size. These comparables sold in April 2018 and January 2019 for prices of \$655,000 and \$670,000 or \$160.98 and \$185.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$938,254 or \$215.64 per square foot of living area, including land which is higher than the two best comparables in the record both on overall market value and price per square foot. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is 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 19, 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

AGENCY

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

APPELLANT

Mohamed Hussain, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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