



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

APPELLANT: Mariam & Syed Ali
DOCKET NO.: 19-08984.001-R-1
PARCEL NO.: 08-32-121-005

The parties of record before the Property Tax Appeal Board are Mariam & Syed Ali, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$21,230
IMPR.: \$100,040
TOTAL: \$121,270

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,034 square feet of living area. The dwelling was constructed in 2015. Features of the home include an unfinished basement, central air conditioning, one fireplace and 400 square foot garage.¹ The property is located in Naperville, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within .35 of a mile from the subject property. The comparables consist of two-story dwellings with either 2,006 or 2,053 square feet of living area. The dwellings were constructed from 1996 to 1998 and have unfinished basements. Each comparable has a garage with either 398 or 440 square feet of

¹ The board of review reported the subject has central air conditioning and a fireplace which was unrefuted by the appellant.

building area. The appellants did not disclose if the comparables have other features such as central air conditioning and number of fireplaces. The comparables sold from November 2018 to June 2019 for prices ranging from \$255,000 to \$350,000 or from \$127.12 to \$170.48 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,270. The subject's assessment reflects a market value of \$367,596 or \$180.73 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 appeal, the board of review submitted a grid analysis of the appellants' comparables prepared by the township assessor that disclosed each comparable has central air conditioning and a fireplace.

In support of its contention of the correct assessment, the board of review submitted a grid analysis from the township assessor on four comparable sales, one of which has the same assessment neighborhood code as the subject.² Under the grid section "design/number of stories/class", comparable #1 is described as a two-story design, comparable #2 as E class, comparable #3 as G class and comparable #4 as a H class design. The dwellings are of frame or frame and brick exterior construction that range in size from 1,829 to 2,382 square feet of living area. The dwellings were constructed from 1997 to 2018 and have basements with two having finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 400 to 441 square feet of building area. The properties sold from August 2016 to December 2018 for prices ranging from \$345,900 to \$506,020 or from \$189.12 to \$212.43 per square foot of living area, including land. The board of review's evidence disclosed the subject sold in August 2016 for \$379,838 or \$186.74 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review's failure to respond or object to the appellants' comparables should serve as an admission that they are acceptable sales comparables. The appellants' attorney further argued that board of review comparable #1 is not comparable to the subject as it sold to remote in time to establish market value as of January 1, 2019. Comparables #2 and #3 are 10% smaller in size than the subject and have finished basement area unlike the subject. Comparable #4 is 17% larger than the subject. In a rebuttal grid analysis, counsel reiterated the four best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants contend 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

² The board of review submitted a map displaying the locations of both parties' comparables in relation to the subject.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to board of review comparable #1 as it sold in 2016 which is less proximate in time to the January 1, 2019, assessment date than the other sales in the record. The Board gives less weight to board of review comparables #2, and #3 which have finished basement area unlike the subject and to board of review comparable #4 which has a larger dwelling size when compared to the subject and the other comparables in the record.

The Board finds the best evidence of market value to be the appellants' comparable sales which sold proximate in time to the January 1, 2019, assessment date and are more similar in dwelling size and features when compared to the subject. However, the comparables are from 17 to 19 years older than the subject suggesting upward adjustments to make them more equivalent to the subject. They sold from November 2018 to June 2019 for prices ranging from \$255,000 to \$350,000 or from \$127.12 to \$170.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$367,596 or \$180.73 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The subject's higher market value is logical when considering the subject's newer age. Furthermore, the subject's current assessment reflects a market value that is still considerably less than the 2016 sale price of the subject. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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:

August 23, 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

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