



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

APPELLANT: Zainab & Hasan Zafar  
DOCKET NO.: 20-08035.001-R-1  
PARCEL NO.: 03-36-126-019

The parties of record before the Property Tax Appeal Board are Zainab & Hasan Zafar, the appellants, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park 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:** \$42,510  
**IMPR.:** \$214,040  
**TOTAL:** \$256,550

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 2020 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 and stone exterior construction<sup>1</sup> with 3,571 square feet of living area. The dwelling was constructed in 2013 and is approximately 6 years old.<sup>2</sup> Features of the home include a full basement with finished area,<sup>3</sup> central air conditioning, a fireplace, and a 3-car garage. The property has an approximately 7,800 square foot site and is located in Elmhurst, Addison Township, DuPage County.

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<sup>1</sup> The parties differ regarding the subject's exterior construction. The Board finds the best evidence of the subject's exterior construction is found in the appellants' appraisal which contains photographs of the subject home's exterior.

<sup>2</sup> The parties differ regarding the subject dwelling's year built. The Board finds the best evidence of the subject's age is found in the board of review's evidence which was not refuted by the appellants in written rebuttal.

<sup>3</sup> The parties differ regarding the subject's basement finish. The Board finds the best evidence of the subject's basement finish is found in the appellants' appraisal which contains photographs of the subject's basement showing finished area.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$685,000 as of January 1, 2019. The appraisal was prepared by Nicholas J. Mulligan, a certified residential real estate appraiser, to develop an opinion of market value for ad valorem tax purposes.

Under the sales comparison approach, the appraiser examined five comparable sales located from 0.30 of a mile to 2.99 miles from the subject property. The parcels range in size from 7,770 to 10,513 square feet of land area and are improved with two-story homes of brick, brick and frame, brick and stone, or frame and stone exterior construction ranging in size from 3,042 to 4,046 square feet of living area. The dwellings range in age from 3 to 16 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from May 2017 to August 2018 for prices ranging from \$583,000 to \$665,000 or from \$164.36 to \$201.59 per square foot of living area, including land. The appraiser made adjustments to these comparable sales for financing considerations and for differences from the subject, such as room counts, dwelling size, basement finish, garage size, and other improvements, which resulted in adjusted sale prices ranging from \$625,500 to \$701,000. Based on the foregoing, the appraiser opined the subject had a market value of \$685,000 as of January 1, 2019.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$256,550. The subject's assessment reflects a market value of \$768,114 or \$215.10 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, together with a map depicting the locations of both parties' comparables in relation to the subject and property record cards for the parties' comparables. The five comparable sales are located within the same assessment neighborhood code as the subject property. The parcels range in size from 7,800 to 8,700 square feet of land area and are improved with two-story homes of brick, frame, or brick and frame exterior construction ranging in size from 2,891 to 3,397 square feet of living area. The dwellings were built from 2001 to 2018. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 481 to 677 square feet of building area. The comparables sold from November 2016 to March 2019 for prices ranging from \$605,000 to \$759,000 or from \$203.12 to \$237.56 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 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

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 appellants presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion where appraisal sales #3, #4 and #5 sold in 2017, which is less proximate in time to the January 1, 2020 assessment date, and appraisal sales #4 and #5 are located more than one mile from the subject property. Consequently, the Board will consider the raw sales data presented in the appraisal and by the board of review.

The record contains ten comparable sales for the Board's consideration. The Board gives less weight to appraisal sales #3, #4 and #5 and the board of review's comparables #1, #2, and #5, which sold less proximate in time to the January 1, 2020 assessment date. Moreover, appraisal sales #4 and #5 are located more than one mile from the subject property. The Board gives less weight to appraisal sale #2, which has an unfinished basement compared to the subject's basement with finished area.

The Board finds the best evidence of market value to be appraisal sale #1 and the board of review's comparables #3 and #4, which are similar to the subject in dwelling size, lot size, location, and most features. These most similar comparables sold from June 2018 to March 2019 for prices ranging from \$663,000 to \$759,000 or from \$198.62 to \$237.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$768,114 or \$215.10 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value but within the range on a price per square foot basis, and well supported by the only 2019 sale in this record, namely, the board of review's comparable #4, which sold for \$754,000 or \$224.40 per square foot of living area, including land, even though the home is older than the subject dwelling. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: June 21, 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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