



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

APPELLANT: Samia Khan
DOCKET NO.: 20-08304.001-R-1
PARCEL NO.: 02-34-111-004

The parties of record before the Property Tax Appeal Board are Samia Khan, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$18,700
IMPR.: \$65,310
TOTAL: \$84,010

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 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 split-level dwelling of mixed exterior construction with 1,228 square feet of above ground living area. The dwelling was constructed in 1977. Features of the home include a finished lower level, a 587 square foot unfinished subbasement, central air conditioning and a two-car garage with 428 square feet of building area. The property has a 6,834 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables, two of which are located in the same assessment neighborhood as the subject. The comparables are improved with split-level dwellings ranging in size from 1,033 to 1,300 square feet of above ground living area. The dwellings are 33 to 58 years old. Each comparable has

central air conditioning and a two-car garage. Comparable #3 has an additional partial basement that is unfinished. The comparables have improvement assessments ranging from \$51,200 to \$62,830 or from \$48.33 to \$49.56 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$60,036 or \$48.89 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,010. The subject property has an improvement assessment of \$65,310 or \$53.18 per square foot of above ground living area.

The board of review submitted a letter and comparable report, prepared by the township assessor, which lists the subject, the appellant's comparables and the township assessor's comparables and includes property characteristics and assessed values for each property. The report revealed the appellant's comparable dwellings were built from 1962 to 1987, each have a mixed exterior construction and a finished lower level, and the appellant's comparable #3 has an additional partial basement with finished area. In the letter, the township assessor critiqued the comparables submitted by the appellant. A property record card was submitted for the subject and both parties' comparables.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three equity comparables that are located in the same assessment neighborhood as the subject. The comparables are improved with split-level dwellings of mixed exterior construction with either 1,086 or 1,228 square feet of above ground living area. The dwellings were built from 1973 to 1978. Each comparable has a finished lower level, a partial basement that is unfinished and a two-car garage. Two comparables each have central air conditioning and comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$55,300 to \$68,650 or from \$50.92 to \$55.90 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #2 and board of review comparable #1 due to their smaller dwelling sizes and/or older age, when compared to the subject. The Board has also given less weight to the appellant's comparable #3 due to its location outside of the subject's assessment neighborhood.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, along with board of review comparables #2 and #3, which are located in the same assessment neighborhood as the subject and are similar to the subject in dwelling size, design, age and some features. These best comparables have improvement assessments that range from \$60,810 to \$68,650 or from \$48.80 to \$55.90 per square foot of above ground living area. The subject's improvement assessment of \$65,310 or \$53.18 per square foot of above ground living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: February 20, 2024



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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