



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

APPELLANT: Mazhar Golewale
DOCKET NO.: 20-08383.001-R-1
PARCEL NO.: 05-29-204-028

The parties of record before the Property Tax Appeal Board are Mazhar Golewale, 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: \$43,560
IMPR.: \$197,520
TOTAL: \$241,080

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 2-story dwelling of frame and masonry exterior construction with 3,541 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace, 4 bathrooms, and a 668 square foot garage. The property has a 13,349 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 28, 2013 for a price of \$548,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing that the sales was not between related persons, the subject was sold by owner and was advertised for sale on the Multiple Listing Service, and the sale was not due to foreclosure or by contract for deed.

The appellant also submitted information regarding three comparable sales located in the subject's neighborhood. The parcels range in size from 11,775 to 13,250 square feet of land area and are improved with 2-story homes of frame or frame and masonry exterior construction¹ ranging in size from 3,114 to 3,564 square feet of living area. The homes were built in 1994 or 1995. Each home has a basement with finished area, central air conditioning, a fireplace, 2.5 to 4.5 bathrooms, and a garage ranging in size from 668 to 704 square feet of building area. The comparables sold from May 2017 to October 2018 for prices ranging from \$700,000 to \$762,500 or from \$192.20 to \$244.86 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$222,920 which would reflect a market value of \$668,827 or \$188.88 per square foot of living area, land included, when applying 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 \$241,080. The subject's assessment reflects a market value of \$721,796 or \$203.84 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 three comparable sales, together with a grid analysis of the appellant's comparables, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. Comparables #1 and #2 are the same properties as the appellant's comparables #1 and #3, respectively. The board of review's comparable #3 is improved with a 2-story home of frame and masonry exterior construction situated on a 13,689 square foot site. The home was built in 1995 and has 3,091 square feet of living area. This home features an unfinished basement, central air conditioning, a fireplace, 2.5 bathrooms, and a 716 square foot garage. This comparable sold in June 2020 for a price of \$720,000 or \$232.93 per square foot of living area, including land.

The board of review submitted a brief acknowledging that the appellant's comparables are relatively similar to the subject, including the common comparable, but the appellant's comparable #2 has frame exterior construction compared to the subject's frame and masonry exterior construction.

Based on this evidence the board of review requested the subject's assessment be sustained.

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

¹ The parties differ regarding comparable #2's exterior construction. The Board finds the best evidence of exterior construction is found in its property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

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 record contains evidence of a February 2013 sale of the subject property and four comparable sales, with two common sales, for the Board's consideration. The Board gives little weight to the February 2013 sale of the subject property as it sold too remote in time from the January 1, 2020 assessment date to be indicative of value as of the assessment date. The Board also gives less weight to the two common comparables, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value in the record to be the appellant's comparable #2 and the board of review's comparable #3, which are relatively similar to the subject in dwelling size, age, location, lot size, and some features, and sold more proximate in time to the assessment date at issue. The comparables sold in March 2019 and June 2020 for prices of \$685,000 and \$720,000 or \$192.20 to \$232.93 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$721,796 or \$203.84 per square foot of living area, including land, which is just above the best comparable sales in terms of market value and within the range on a price per square foot basis, but appears to be supported after considering appropriate adjustments to the best comparables for dwelling size, lot size, basement finish, and bathroom count. Based on this record the Board finds the subject's assessment is reflective of market value 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: November 22, 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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