



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

APPELLANT: Akbar & Mahwish Khan
DOCKET NO.: 20-08444.001-R-1
PARCEL NO.: 07-32-414-015

The parties of record before the Property Tax Appeal Board are Akbar & Mahwish Khan, 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: \$29,440
IMPR.: \$92,720
TOTAL: \$122,160

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 frame exterior construction with 2,018 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning and a 380 square foot garage. The property has an approximately 7,707 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located within 0.31 of a mile from the subject property. The comparables have sites that range in size from 6,302 to 8,400 square feet of land area¹ and are improved with two-story dwellings of frame exterior construction that

¹ The Board finds the best description of the appellants' comparables was found in their property record cards, submitted by the board of review, which contain property details omitted from the appellants' grid.

range in size from 1,880 to 2,340 square feet of living area. The dwellings were built from 1994 to 1996. Seven comparables have a basement, with three having finished area. Four dwellings have central air conditioning and each comparable has a 2-car garage. The properties sold from February 2019 to February 2020 for prices ranging from \$290,000 to \$367,500 or from \$123.93 to \$172.38 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$107,493 which reflects a market value of \$322,511 or \$159.82 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 \$122,160. The subject's assessment reflects a market value of \$365,749 or \$181.24 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 six comparable sales located in the same assessment neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellants' comparable #6. The comparables have sites that range in size from 6,004 to 8,060 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,018 to 2,206 square feet of living area. The homes were built from 1994 to 1996. Each comparable has an unfinished basement. Three comparables have central air conditioning, four comparables each have one fireplace and each comparable has a 2-car garage. The properties sold from July 2018 to September 2020 for prices ranging from \$350,000 to \$373,000 or from \$163.19 to \$182.49 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued the board of review's comparables #5 and #6 as having remote 2018 sale dates and therefore are not comparable properties. Counsel submitted two rebuttal grids, one with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 record contains thirteen comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellants' comparables #2, #4, #7 and #8 which are less similar to the subject in dwelling size and/or lack a basement foundation when compared to other properties in the record. The Board gives less weight to board of review comparables #5 and #6 which sold in 2018, less proximate to the January 1, 2020 assessment date at issue.

The Board finds the best evidence of market value to be appellants' comparables #1, #3, #5 and #6 along with board of review comparables #1, #2, #3 and #4, including the common property, which are more similar to the subject in location, age, design, dwelling size and some features, however, six of these properties lack finished basement area, suggesting upward adjustments are needed to make them more equivalent to the subject. These comparables sold from February 2019 to September 2020 for prices ranging from \$312,600 to \$360,000 or from \$159.65 to \$178.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$365,749 or \$181.24 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Given the subject's finished basement area in contrast to six of the best comparables, a higher overall market value and per square foot value appear to be logical. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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:

April 18, 2023



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

Akbar & Mahwish Khan, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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