



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

APPELLANT: Nasrvdin Methani
DOCKET NO.: 20-08453.001-R-1
PARCEL NO.: 07-32-403-008

The parties of record before the Property Tax Appeal Board are Nasrvdin Methani, the appellant, 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: \$43,510
IMPR.: \$139,270
TOTAL: \$182,780

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 two-story dwelling of brick exterior construction with 3,696 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, one fireplace, central air conditioning, and a 745 square foot garage. The property has a 20,769 square foot site and is located in Naperville, Naperville 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 24 equity comparables located within 0.37 of a mile from the subject and within the same neighborhood as the subject. The comparables are described as being improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,360 to 3,969 square feet of living area. The dwellings were built from 1988 to 1993. Each comparable has an unfinished

basement and central air conditioning. The appellant reported a “0” for the finished basement area and garage size for each of the comparables. Based on the photographic evidence by the appellant, it appears 22 comparables have garages. The comparables have improvement assessments ranging from \$105,470 to \$138,390 or from \$27.99 to \$35.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject’s improvement assessment of \$128,315 or \$34.72 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,780. The subject property has an improvement assessment of \$139,270 or \$37.68 per square foot of living area.

The board of review submitted assessment data sheets along with property record cards, and a map for 13 of the appellant’s comparables and the board of review’s six comparables. The appellant’s comparables #1 through #13 were described as having a garage ranging in size from 441 to 781 square feet of building area. This evidence, which included a map of 19 of the parties’ comparables location relative to the subject, disclosed the appellant’s comparables #4 and #12 and the board of review comparables #3 and #6 are located adjacent to the golf course and the appellant’s comparables #6, #7, #10 and #13 are located on busy streets, unlike the subject. The board of review also submitted an addendum that the appellant has failed to prove the contention of assessment inequity by clear and convincing evidence and asserted the subject’s building assessment per square foot is within the range of the comparable properties.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on six equity comparables located in the same neighborhood as the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,630 to 3,785 square feet of living area. The dwellings were built from 1987 to 1993. Each comparable has an unfinished basement, one fireplace, central air conditioning, and a three-car garage ranging in size from 669 to 717 square feet of building area. The comparables have improvement assessments ranging from \$130,400 to \$142,600 or from \$35.13 to \$38.44 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In written rebuttal, the appellant’s counsel argued the appellant’s comparables are similar to the subject property and that 28 of 30 of the equity comparables presented by the parties support a reduction based on “building price/SF.” Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellant requested assessment reduction.

Conclusion of Law

The appellant contends assessment inequity with respect to the subject’s improvement 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 parties submitted a total of 30 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #4, #6, #7, #10, #12 and #13 and the board of review comparables #3 and #6 that were reported by the board of review as being located on a "Busy Street" or adjacent to the golf course, which is less comparable to the subject property that was not reported to be located on a busy street or adjacent to the golf course.

The Board finds the best evidence of assessment equity to be the parties' remaining 22 comparables which are relatively similar to the subject in dwelling size, age, foundation, and some features. These comparables have improvement assessments ranging from \$105,470 to \$142,600 or from \$27.99 to \$38.44 per square foot of living area. The subject's improvement assessment of \$139,270 or \$37.68 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this record and after considering adjustments to the 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:

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

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