



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

APPELLANT: Naseer Uddin
DOCKET NO.: 20-08463.001-R-1
PARCEL NO.: 07-21-211-162

The parties of record before the Property Tax Appeal Board are Naseer Uddin, 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 **a reduction** 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: \$24,410
IMPR.: \$69,410
TOTAL: \$93,820

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DPage 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 condominium unit of frame and brick exterior construction with 1,824 square feet of living area that was constructed in 2006.¹ Features of the home include a basement with finished area, central air conditioning, a fireplace and a 456 square foot garage. The property is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located in the same assessment neighborhood as the subject and within .18 of a mile from the subject property. The comparables are improved with two-story condominium unit with either 1,824 or 1,888 square feet of living area that were built in 2006 or 2007. Each home has basement, central air conditioning and a two-car garage. The comparables sold from April 2019 to January 2020 for prices ranging from \$255,000 to \$284,000 or from \$135.06 to \$155.70 per square foot of living area, including land.

¹ The Board finds the best description of the subject property was presented by the board of review.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$88,288, which would reflect a market value of \$264,710 or \$145.13 per square foot of living area, including land, when using 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 \$95,500. The subject's assessment reflects a market value of \$285,928 or \$156.76 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.

The board of review submitted an assessment data sheet which lists the appellant's comparables and the township assessor's comparables. The appellant's comparable condominium units are described as having frame and brick exterior construction, a finished basement and a 456 square foot garage. The appellant's comparable #2 has a fireplace. The assessor contended that the appellant's comparable #1 is reported as a bank sale.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on six comparable sales with the same assessment neighborhood code as the subject. The board of review's comparables #2 and #4 are the same properties as the appellant's comparables #6 and #4, respectively. The comparables are improved with two-story condominium units of frame and brick exterior construction with either 1,824 or 1,888 square feet of living area that were each built in 2006. Each home has a finished basement, central air conditioning and a two-car garage with 456 square feet of building area. Comparable #5 has a fireplace. The comparables sold from April 2018 to January 2020 for prices ranging from \$276,000 to \$295,000 or from \$146.19 to \$156.25 per square foot of living area, including land. The board of review also submitted a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #1, #3 and #6 are not comparable due to their remote 2018 sales. The appellant asserted that board of review comparables #2 and #4 are duplicate comparable sales as they are the same as appellant's comparable sales #6 and #4, respectively. The appellant agreed that board of review comparable #5 is an acceptable comparable sale. In a rebuttal grid analysis, counsel suggested that the appellant's six comparable sales, which includes the two common sales, along with board of review comparable sale #5 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten suggested comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to board of review comparables #1, #3 and #4 due to their sale date occurring in 2018, less proximate in time to the lien date at issue than the other comparable sales in the record and, thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the two common sales. The Board finds these comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and features. The comparables sold from February 2019 to January 2020 for prices ranging from \$255,000 to \$290,000 or from \$135.06 to \$155.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$285,928 or \$156.76 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record in terms of overall market value but above the range on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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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