



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

APPELLANT: Saiyed B. Qaderi
DOCKET NO.: 20-08474.001-R-1
PARCEL NO.: 08-09-410-016

The parties of record before the Property Tax Appeal Board are Saiyed B. Qaderi, 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: \$64,890
IMPR.: \$75,930
TOTAL: \$140,820

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 frame and brick exterior construction with 2,168 square feet of living area.¹ The dwelling was constructed in 1978. Features of the home include a basement, central air conditioning, two fireplaces and a 520 square foot garage. The property has a 9,728 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within .43 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,228 to 2,611 square feet of living area. The dwellings were built from 1978 to 1982. The comparables each have a

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

basement, one of which has finished area. Each comparable has a garage ranging in size from 441 to 525 square feet of building area. The comparables sold from October 2018 to July 2020 for prices ranging from \$392,000 to \$465,000 or from \$156.20 to \$179.19 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$127,135, which would reflect a market value of \$381,443 or \$175.94 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 \$140,820. The subject's assessment reflects a market value of \$421,617 or \$194.47 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 a data sheet which lists the township assessor's comparables. The appellant's comparables were described as having sites that range in size from 9,730 to 15,383 square feet of land area that are improved with part two-story and part one-story dwellings of frame or frame and brick exterior construction. The appellant's comparables were reported to each have central air conditioning and one fireplace, with two comparables having finished basement area.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales located within .42 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,250 to 14,751 square feet of land area. The comparables are improved with part two-story and part one-story dwellings of frame and brick exterior construction ranging in size from 2,207 to 2,514 square feet of living area. The dwellings were built from 1971 to 1980. The comparables each have a basement, two of which have finished area. Two comparables each have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 420 to 441 square feet of building area. The comparables sold from April 2019 to September 2020 for prices ranging from \$452,000 to \$490,000 or from \$194.91 to \$210.69 per square foot of living area, including land. 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 and #3 are not comparable due to their finished basements. Counsel agreed that board of review comparable #2 is an acceptable comparable sale. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #2, #3, #4 and #5, along with board of review comparable #2 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its sale date occurring in 2018, less proximate in time to the assessment 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 has also given less weight to the appellant's comparables #2, #3, #4 and #5, as well as board of review comparable #1 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3, which are most similar to the subject in dwelling size and similar to the subject in location, design, age and some features. However, the Board finds board of review comparable #2 lacks central air conditioning, a feature of the subject and board of review comparable #3 has a finished basement, unlike the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these two comparables sold in April 2019 or September 2020 for prices of \$452,000 and \$465,000 or for \$198.94 and \$210.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,617 or \$194.47 per square foot of living area, including land, which falls below the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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

Saiyed B. Qaderi, 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