



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

APPELLANT: Mohammad Taqvi  
DOCKET NO.: 21-06521.001-R-2  
PARCEL NO.: 03-18-415-014

The parties of record before the Property Tax Appeal Board are Mohammad Taqvi, the appellant, by attorney Dennis D. Koonce, Attorney at Law in Frankfort; 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:** \$53,940  
**IMPR.:** \$214,760  
**TOTAL:** \$268,700

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2020 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2021 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 brick exterior construction with 4,997 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989. Features of the home include a basement with finished area, two central air conditioning units, four fireplaces, and a four-car garage with 1,387 square feet of building area. The property also has an inground hot tub and a 724 square foot indoor, inground swimming pool located within an 833 square foot pool enclosure. The property is located in Addison, Addison Township, DuPage County.<sup>2</sup>

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<sup>1</sup> The board of review provided the only evidence of the subject's dwelling size. However, the board of review evidence is internally inconsistent as its grid analysis shows dwelling size to be 5,278 square feet of living area, while the property record card disclosed the subject has 4,997 square feet of living area; thus, the Board finds the best evidence of the subject's dwelling size to be the property record card.

<sup>2</sup> The subject's property characteristics were obtained from the evidence presented by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV– Recent Sale Data disclosing that the subject property was purchased in January 2020 for a price of \$480,500. The appellant indicated the subject property was sold by Reverse Mortgage Solutions, the property was advertised on the open market for 40 days and the parties to the transaction were not related. The appellant also submitted a copy of the closing statement disclosing a sales price of \$480,500 and depicting the payment of commissions related to the sale.

Subsequent to the filing of the appeal, the appellant filed the appeal based on a contention of law contending the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in the previous tax year under Docket Number 20-07315. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$257,380 based on the weight of the evidence. The appellant asserted that tax years 2020 and 2021 are within the same general assessment period. Based on this evidence, the appellant requested a reduction in the subject’s total assessment to \$257,380.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$282,510.

In a written memorandum, the board of review asserted that the January 2020 sale of the subject to the appellant was a short sale by Reverse Mortgage Solutions requiring Court approval for “sale/purchase and property selling ‘as is’ per MLS.” In support of the sale, the board of review supplied copies of the Special Warranty Deed, MyDec PTAX-203, Sheriff’s Deed, Lis Pendens and Notice of Foreclosure, and the Assignment of Mortgage. The board of review also provided an analysis of its suggested comparables in contrast to the subject.

The board of review also reported in its submission that 2019 was the beginning of the subject’s general assessment cycle and a township equalization factor of 1.0440 was applied in 2021 by county assessment officials. In support of its contention of the correct assessment, the board of review submitted information, including property record cards, on four comparable properties located in the same assessment neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size, and other features. These properties sold from February 2018 to October 2019 for prices ranging from \$540,000 to \$750,000 or from \$144.01 to \$188.53 per square foot of living area, land included.

### **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).

Alternatively, the appellant also raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-07315 in which a decision was issued based on the evidence in the record reducing the subject's assessment to \$257,380. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor 1.0440 was applied in Addison Township for the 2021 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2020 decision results in an assessment of \$268,700 ( $\$257,380 \times 1.0440 = \$268,704$  or \$268,700 rounded) which is less than the subject's final 2021 assessment as established by the board of review of \$282,510. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a 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: February 20, 2024



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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