



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

APPELLANT: Khalid Badwan  
DOCKET NO.: 21-06632.001-R-1  
PARCEL NO.: 06-34-104-038

The parties of record before the Property Tax Appeal Board are Khalid Badwan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$188,080  
**IMPR.:** \$444,050  
**TOTAL:** \$632,130

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 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 two-story dwelling of brick, masonry or stone exterior construction with 5,862 square feet of living area. The dwelling was constructed in 2019. Features of the home include 7 full bathrooms and 3 half-bathrooms, a basement with 2,587 square feet of finished area, central air conditioning, four fireplaces and a four-car garage containing 880 square feet of building area. The property has a 23,636 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted a two-page grid analysis with information on five equity comparables, where the Board has renumbered the last comparable for ease of reference. The comparables are each located in the same neighborhood code as the subject. The parcels are improved with two-story dwellings of stone, brick or masonry exterior

construction that were built from 2000 to 2011. The homes range in size from 5,083 to 6,744 square feet of living area. Each comparable has from 4 full to six full bathrooms and from one half-bath to three half-baths, a basement, three of which have finished areas ranging in size from 2,396 to 3,095 square feet of building area. Features include central air conditioning, two to five fireplaces and either a three-car or a four-car garage. The comparables have improvement assessments ranging from \$261,890 to \$491,610 or from \$51.52 to \$72.90 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$371,240 or \$63.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$632,130. The subject property has an improvement assessment of \$444,050 or \$75.75 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum of the township assessor critiquing the differences between the subject dwelling and the appellant's five comparables noting differences in age, dwelling size and/or bathroom count.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three equity comparables, where board of review comparable #3 is the same property as appellant's comparable #2. The properties are each located in the same neighborhood code as the subject. The parcels are improved with two-story dwellings of either stucco or dryvit, or stone, brick or masonry exterior construction that were built from 2011 to 2013. The homes range in size from 5,959 to 6,744 square feet of living area. Each comparable has from 4 full to seven full bathrooms and two comparables have one or two half-baths. Each dwelling has a basement, one of which has 3,150 square feet of finished area. Despite the statement in the grid analysis, the underlying property record cards provided by the board of review indicate that each dwelling has central air conditioning. The homes have from one to five fireplaces and a garage ranging in size from 886 to 1,191 square feet of building area. The comparables have improvement assessments ranging from \$466,420 to \$491,610 or from \$72.90 to \$79.91 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity 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 seven equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which differs in age from the subject and further appear to be an outlier given the assessment of the properties in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #5 along with the board of review comparables, which includes the parties' common property. The properties present varying degrees of similarity to the subject where the subject is the newest dwelling and thus would necessitate upward adjustments to the comparables for differences in age. These comparables have improvement assessments that range from \$317,340 to \$491,610 or from \$58.16 to \$79.91 per square foot of living area. The subject's improvement assessment of \$444,050 or \$75.75 per square foot of living area falls within the range established by the best comparables in this record in terms of overall assessment and on a per-square-foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject such as age, finished basement size and/or bathroom count, 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:

November 21, 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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