



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

APPELLANT: Mohamed Ammar Katerji
DOCKET NO.: 21-06903.001-R-1
PARCEL NO.: 09-15-301-119

The parties of record before the Property Tax Appeal Board are Mohamed Ammar Katerji, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the DuPage County Board of Review.¹

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: \$40,550
IMPR.: \$212,210
TOTAL: \$252,760

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 frame and brick exterior construction with 3,571 square feet of living area. The dwelling was constructed in 2006 and is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 653 square feet of building area. The property has an approximately 8,799 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal and a grid analysis for three additional comparable sales.

¹ The parties waived the hearing request and sought to have the matter decided on the written record.

The appellant's appraisal estimated the subject property had a market value of \$610,000 as of January 1, 2019. The appraisal was prepared by Nicholas Mulligan, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to determine the market value of the subject property for ad valorem purposes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by analyzing five comparable sales located within .5 of a mile of the subject. The comparables are improved with dwellings of brick and frame exterior construction ranging in size from 3,105 to 3,667 square feet of living area. The dwellings are 13 to 20 years old. Each comparable has central air conditioning, one or two fireplaces, a basement with finished area, and a three-car garage. The parcels range in size from 8,008 to 11,205 square feet of land area. The sales occurred from July 2017 to August 2018 for prices ranging from \$562,500 to \$625,000 or from \$156.82 to \$183.57 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for bedroom/bathroom count, dwelling size, and other features to arrive at adjusted prices ranging from \$574,000 to \$621,000. Based on this data, the appraiser arrived at a market value of \$610,000 or \$170.82 per square foot of living area, including land, as of January 1, 2019. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The appellant also submitted three additional comparable sales located within .5 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 3,351 to 3,837 square feet of living area. The homes were built from 2000 to 2002. Each dwelling has central air conditioning, a fireplace, an unfinished basement, and a garage ranging in size from 580 to 638 square feet of building area. The parcels range in size from 8,082 to 11,571 square feet of land area. The comparables sold from May to October 2020 for prices ranging from \$638,000 to \$685,000 or from \$166.28 to \$198.32 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$252,760. The subject's assessment reflects a market value of \$756,087 or \$211.73 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .84 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame or brick exterior construction ranging in size from 3,209 to 3,373 square feet of living area. The dwellings were built from 2000 to 2005. Each dwelling has central air conditioning, one or two fireplaces, a basement with two having finished area, and a garage ranging in size from 400 to 705 square feet of building area. The parcels range in size from 9,180 to 19,541 square feet of land area. The comparables sold from April 2019 to April 2021 for prices ranging from \$705,000 to \$747,500 or from \$209.01 to \$221.96 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted an appraisal and seven comparable sales for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal due to the appraiser's reliance on comparable sales occurring in 2017 and 2018, which are less proximate in time to the January 1, 2021 valuation date at issue in this appeal, in addition to the opinion of value being for January 1, 2019. The Board also gives reduced weight to board of review comparables #3 and #4, which also sold more remotely to the January 1, 2021 valuation date at issue.

The Board finds the best evidence of market value to be the appellant's three comparable sales and board of review comparable sales #1 and #2, which sold proximately to the valuation date at issue in this appeal and are similar to the subject in age, dwelling size, location, and features. These most similar comparables sold in May 2020 to April 2021 for prices ranging from \$638,000 to \$747,500 or from \$166.28 to \$221.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$756,087 or \$211.73 per square foot of living area, including land, which is below the best comparable sales in the record on a per-square-foot basis. While the subject's total market value is higher than the best comparables, the Board finds this logical since the subject is a newer dwelling built in 2006 and the subject is also larger in dwelling size than four of the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is supported 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: June 27, 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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