



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

APPELLANT: Kamran Amir-Ebrahimi
DOCKET NO.: 21-07134.001-R-1
PARCEL NO.: 06-27-103-011

The parties of record before the Property Tax Appeal Board are Kamran Amir-Ebrahimi, the appellant; 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: \$142,380
IMPR.: \$113,620
TOTAL: \$256,000

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 parties appeared before the Property Tax Appeal Board on August 20, 2023 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated July 8, 2023. Appearing was appellant Kamran Amir-Ebrahimi, and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Judy Woldman, Deputy Township Assessor for York Township.

The subject property consists of a split-level dwelling of frame and brick exterior construction with 3,968 square feet of above grade living area. The dwelling was constructed in 1972 and is approximately 50 years old. Features of the home include a partial basement with no finished area, central air conditioning, one fireplace and a 784 square foot garage.¹ The property has an

¹ The Board finds the best description of the subject's garage size was found in the subject's property record card which contains a sketch with measurements.

approximately 26,600 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis, Property Record Details from the York Township Assessor's website and Multiple Listing Service (MLS) sheets with information on nine comparable sales located from 0.17 to 0.79 of a mile from the subject property.² Each of the comparable properties are also located in the same subdivision as the subject property. The comparables have sites that range in size from 17,205 to 26,704 square feet of land area and are improved with either a 2-story or split-level dwelling that have a combination of frame, brick, stone, aluminum and/or vinyl siding exterior construction ranging in size from 3,052 to 4,330 square feet of living area. The dwellings were built from 1967 to 1979. Each comparable has a basement, one or two fireplaces and a either a 2-car or a 3-car garage. Seven dwellings have central air conditioning. The properties sold from November 2019 to April 2022 for prices ranging from \$595,000 to \$699,000 or from \$145.50 to \$204.11 per square foot of living area, land included.

The MLS sheets submitted by the appellant for his comparable properties depict one as a tear down, two in need of updating, one sold in "as is" condition, two with no advertised updates and two with an updated kitchen and bathroom. The appellant also submitted copies of an appraisal update with an effective date of January 16, 2021 which references an original appraisal for the subject with an effective date of May 15, 2020 and an original appraised value of \$740,000. The appraisal update was prepared for the lender/client Citibank. At hearing, Mr. Amir-Ebrahimi acknowledged that the appraisal update submitted did not carry the same weight as a full appraisal. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$246,667 which reflects a market value of \$740,075 or \$186.51 per square foot of living area, land included, when applying 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 \$296,910. The subject's assessment reflects a market value of \$888,154 or \$223.83 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 0.72 of a mile from the subject property. The comparables have sites that range in size from 23,012 to 38,980 square feet of land area and are improved with a ranch, a 2-story or a 1.5-story dwelling with a combination of frame, brick, masonry or stone siding exterior construction ranging in size from 3,563 to 4,238 square feet of living area. The homes were built from 1971 to 1983. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 652 to 972 square feet of building area. The properties sold from March 2020 to January 2021 for prices ranging from \$775,000 to \$1,250,000 or from \$209.29 to \$294.95 per square foot of

² The Board finds the best description of proximity of the appellant's comparables from the subject property was found in the grid analysis of the appellant's comparables submitted by the board of review.

living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, Mr. Amir-Ebrahimi critiqued the board of review comparables, contending that three of the four properties submitted by the board of review have "undergone a major rehab" while his property has not been renovated. In support of this contention, Mr. Amir-Ebrahimi submitted MLS sheets for board of review comparables #1, #2 and #4 which depict these properties to have been renovated in 2006, 2013 and 2020 respectively. Mr. Amir-Ebrahimi also submitted a 2018 listing for board of review comparable #4 which sold for \$531,000 prior to being renovated in 2020 and subsequently sold for \$1,250,000.

Lastly, Mr. Amir-Ebrahimi argued that his home has a per square foot market value that exceeds the median sale price per square foot of all the comparables in the record. Mr. Amir-Ebrahimi calculated the median per square foot value for all 13 comparable sales to be \$197.24, for comparables sold in 2019 and 2020 the median price per square foot was \$194.54. For comparables sold in 2019, 2020 and January 2021 the median value was \$194.54 per square foot and for comparables sold 2019 through 2021 a median value of \$200.67. Mr. Amir-Ebrahimi noted this analysis includes the board of review's \$1,250,000 sale of comparable #4. Based on this median price per square foot analysis, Mr. Amir-Ebrahimi opined the subject property should have a market value of no more than \$782,000 or \$197.08 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 13 comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #3, #4, #6, #7, #8 and #9 which sold less proximate in time to the January 1, 2021 assessment date at issue than other properties in the record, differ from the subject in dwelling size and/or, based on information contained in their respective MLS sheets, appear to be properties in need of renovation/repairs. The Board gives less weight to board of review comparables #1, #2 and #4 which, based on MLS information are each renovated properties, unlike the subject.

The Board finds the best evidence of market value to be appellant comparables #2 and #5 along with board of review comparable #3 which sold proximate to the January 1, 2021 assessment date at issue in this appeal and are generally similar to the subject in location, age, dwelling size and other features. These comparables sold from March to November 2020 for prices ranging from \$665,000 to \$775,000 or from \$176.91 to \$209.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$888,154 or \$223.83 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from

the subject, the Board finds the subject's assessment is excessive and 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:

October 17, 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

Kamran Amir-Ebrahimi
1 Kingston Dr
Oak Brook, IL 60523

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187