



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

APPELLANT: Mahmuda Mohsin
DOCKET NO.: 22-03472.001-R-1
PARCEL NO.: 05-24-304-009

The parties of record before the Property Tax Appeal Board are Mahmuda Mohsin, 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: \$25,660
IMPR.: \$209,320
TOTAL: \$234,980

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 2022 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 frame and masonry exterior construction with 3,628 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement, central air conditioning, a fireplace, and a 483 square foot garage. The property has a 14,584 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within 0.50 of a mile from the subject. The parcels range in size from 11,285 to 19,017 square feet of land area¹ and are improved with 2-story homes of frame and masonry exterior construction ranging in size from 3,129 to 3,933 square feet of living area. The dwellings were

¹ The board of review reported additional details for these comparables which were not refuted by the appellant in written rebuttal.

built from 1993 to 2000. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 817 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from September 2018 to December 2020 for prices ranging from \$510,000 to \$670,000 or from \$161.42 to \$180.36 per square foot of living area, including land. The comparables have land assessments ranging from \$21,780 to \$29,920 or from \$1.57 to \$1.93 per square foot of land area and have improvement assessments ranging from \$167,020 to \$203,250 or from \$48.72 to \$56.12 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,720. The subject's assessment reflects a market value of \$731,233 or \$201.55 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has a land assessment of \$25,660 or \$1.76 per square foot of land area and an improvement assessment of \$218,060 or \$60.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables, together with a grid analysis of the appellant's comparables and a map depicting the locations of both parties' comparables in relation to the subject. The board of review's comparables are located within 0.24 of a mile from the subject. The parcels range in size from 11,258 to 25,018 square feet of land area and are improved with 2-story homes of frame and masonry exterior construction ranging in size from 3,449 to 3,722 square feet of living area. The dwellings were built from 1995 to 1998. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 690 square feet of building area. Two comparables sold in April 2020 and June 2021 for prices of \$760,000 and \$700,000 or for \$220.23 and \$202.96 per square foot of living area, respectively. The comparables have land assessments ranging from \$21,720 to \$33,580 or from \$1.34 to \$1.93 per square foot of land area and have improvement assessments ranging from \$200,850 to \$225,780 or from \$58.23 to \$62.76 per square foot of living area.

The board of review submitted a brief contending that the appellant's comparables #3 and #4 back to a busy road and that the appellant's comparables were reduced to their recent sale prices.

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

Conclusion of Law

The appellant contends in part 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 record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, and #4 and the board of review's comparable #2, which sold less proximate in time to the January 1, 2022 assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features, although one of these properties has an inground swimming pool and finished basement area unlike the subject, suggesting downward adjustments to this comparable would be needed to make it more equivalent to the subject. These two most similar comparables sold for prices of \$670,000 and \$700,000 or for \$170.35 and \$202.96 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$731,233 or \$201.55 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified.

The appellant also 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).

With respect to land assessment inequity, the Board finds the best evidence of land assessment equity to be the appellant's comparable #2 and the board of review's comparable #1, which are more similar to the subject in lot size and view. The Board gave less weight to the appellant's comparables #1, #3, and #4 and the board of review's comparables #2, #3, and #4, which are less similar to the subject in lot size than the other comparable in this record and/or back to a busy road unlike the subject. These two most similar comparables have land assessments \$23,640 and \$27,660 or of \$1.89 and \$1.66 per square foot of land area, respectively. The subject's land assessment of \$25,660 or \$1.76 per square foot of land area is bracketed by the two best comparables in this record. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment inequity, the Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparables, which are similar to the subject in dwelling size, age, location, and features. The Board gave less weight to the appellant's comparables #2 and #4, which have finished basement area and/or an inground swimming pool unlike the subject. These most similar comparables have improvement assessments ranging from \$173,260 to \$225,780 or from \$48.72 to \$62.76 per square foot of living area. The subject's improvement assessment of \$209,320 or \$57.70 per square foot of living area as reduced herein falls within the range

established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no further reduction in the subject's improvement assessment is 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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