



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

APPELLANT: Mohammad & Nuzhat Arain  
DOCKET NO.: 22-03576.001-R-1  
PARCEL NO.: 09-15-307-001

The parties of record before the Property Tax Appeal Board are Mohammad & Nuzhat Arain, the appellants, Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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:** \$35,560  
**IMPR.:** \$96,640  
**TOTAL:** \$132,200

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of frame and brick exterior construction with 2,272 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement, central air conditioning, two fireplaces, and a 441 square foot garage. The property has an 8,195 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables improved with two-story dwellings of frame or brick and frame exterior construction that have either 2,168 or 2,272 square feet of living area. The homes were built from 1985 to 1988. Each comparable has a basement and a garage with either 400 or 441 square feet of building area. Seven comparables each have central air conditioning and four

comparables each have a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 0.03 to 0.28 of a mile from the subject property. The comparables have improvement assessments that range from \$71,980 to \$94,760 or \$31.68 to \$43.71 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$96,639.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,260. The subject property has an improvement assessment of \$121,700 or \$53.57 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables along with property record cards and a map depicting the location of the subject property, the appellants' comparables, and the board of review's comparables. The board of review's comparables are improved with two-story dwellings of frame and brick exterior construction that range in size from 1,823 to 1,926 square feet of living area. The homes were built from 1985 to 1988. Each comparable has a basement, a fireplace, and a garage with either 441 or 632 square feet of building area. Five of the dwellings also have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located from 0.03 to 0.38 of a mile from the subject property. The comparables have improvement assessments that range from \$101,260 to \$106,310 or \$53.70 to \$57.47 per square foot of living area. The board of review also noted that all, but one, of the appellants' comparables are frame construction unlike the subject's frame and brick construction and argued three of the comparables should be discounted due to locational issues.

In written rebuttal, the appellants' counsel argued the county comparables are from 15% to 19% smaller than the subject dwelling and are not comparable or representative of the subject dwelling.

### **Conclusion of Law**

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 16 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the board of review's comparables due to differences from the subject dwelling in size. These comparables are from 15% to 19% smaller than the subject dwelling. The Board finds the best evidence of assessment equity to be the appellants' comparables, which are most similar in terms of size, age, location, and amenities, although adjustments to some of the comparables to account for differences in some features, including exterior construction, would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$71,980 to \$94,760 or \$31.68 to

\$43.71 per square foot of living area. The subject's improvement assessment of \$121,700 or \$53.57 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

April 16, 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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