



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

APPELLANT: Naweed Raja
DOCKET NO.: 23-05122.001-R-1
PARCEL NO.: 02-08-107-095

The parties of record before the Property Tax Appeal Board are Naweed Raja, 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 **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: \$13,110
IMPR.: \$85,990
TOTAL: \$99,100

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on June 9, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was the appellant Naweed Raja, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, John Dabrowski, Bloomingdale Township Assessor.

Findings of Fact

The subject property consists of a 2-story townhome dwelling of brick and vinyl exterior construction with 1,976 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has a 1,602 square foot site and is located in Hanover Park, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information documenting the sale of the subject property along with information on three comparable sales.¹

In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on July 1, 2007 for a price of \$330,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service for a period of eight months.

To further support of the overvaluation argument the appellant submitted information on three comparables located in the same subdivision as the subject property. The comparables each have sites with 1,602 square feet of land area and are improved with 2-story townhomes having 1,976 square feet of living area that are approximately 19 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The properties sold from July 2020 to December 2021 for prices ranging from \$210,900 to \$239,000 or from \$106.73 to \$120.95 per square foot of living area, land included.

The appellant also submitted interior and exterior photographs of the subject property depicting worn carpet and kitchen and bathroom features depicting wear and tear. Mr. Raja testified the subject property is currently rented. In both written statement and oral testimony Mr. Raja asserted the subject property was listed for sale in 2015 and 2018 reporting a single offer of \$225,000. Mr. Raja estimated that the costs of new carpet, paint and wood flooring totaled \$24,000. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$66,000 which reflects a market value of \$198,020 or \$100.21 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,100 which reflects a market value of \$298,135 or \$150.88 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparables located in the same subdivision as the subject property. The comparable sites are improved with 2-story dwellings with a mixed exterior construction each with 1,976 square feet of living area and built in 2006. Each comparable has a basement with finished area, central air conditioning and a 2-car garage. Two dwellings each have one fireplace. The properties sold from October 2021 to August 2023 for prices ranging from \$297,000 to \$340,000 or from \$150.30 to \$172.06 per square foot of living area, land included.

Mr. Dabrowski testified the subject property has four bedrooms and 3½ bathrooms while each of the board of review's comparables has three bedrooms and 2½ bathrooms. Mr. Whistler opined the subject's market value based on assessment totals approximately \$300,000 and that if the

¹ The appellant's appeal petition also indicated assessment equity as an additional basis of the appeal, however, the appellant failed to submit any evidence in support of this argument. As a result, the Board shall not consider an inequity argument as a basis of this appeal.

appellant's costs for carpet, wood flooring and paint are added to this value, the subject falls very in line with the sale prices of board of review comparables #2 and #3 which sold for \$340,000 and \$335,000 respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

As an initial matter, the Board gives the 2007 sale of the subject property no weight as this sale occurred more than 15 years prior to the January 1, 2023 assessment date. Furthermore, the appellant indicated the subject property had been listed in 2015 and 2018 with one offer of \$225,000. This listing information reflects market activity from five or eight years prior to the assessment date at issue in this appeal and therefore is given little weight.

The parties submitted six comparable sales for the Board's consideration all of which are located in the subject's subdivision and are identical or nearly identical to the subject in age, design, dwelling size and features. Nevertheless, the Board gives less weight to each of appellant's comparables along with board of review comparable #1 all of which sold less proximate to the assessment date than other properties in the record. The Board finds the best evidence of market value in the record to be board of review comparables #2 and #3 which sold most proximate to the January 1, 2023 assessment date. These two comparables sold in July 2022 and August 2023 for prices of \$335,000 and \$340,000 or \$169.53 and \$172.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$298,135 or \$150.88 per square foot of living area, including land, which falls below the two best comparable sales in this record which appears logical given the subject's original features. Therefore, based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in this record.

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

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: _____

July 15, 2025

Clerk of the Property Tax Appeal Board

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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