



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

APPELLANTS: Mohammad & Nuzhat Arain
DOCKET NO.: 23-05551.001-R-1
PARCEL NO.: 09-15-307-001

The parties of record before the Property Tax Appeal Board are Mohammad & Nuzhat Arain, the appellants, by 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: \$37,190
IMPR.: \$116,000
TOTAL: \$153,190

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 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 May 21, 2025 for a hearing at the DuPage County Board of Review in Wheaton pursuant to prior written notice dated March 6, 2025. Appearing on behalf of the appellants was attorney Jessica Hill-Magiera, and appearing on behalf of the DuPage County Board of Review was Don Whistler, Member, along with the board of review's witness, Mark Hoyert, Deputy Township Assessor for Downers Grove Township.

Findings of Fact

The subject property consists of a 2-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 an 1,136 square foot unfinished basement, central air conditioning, two fireplaces and a

441 square foot garage. The subject property has a grade of 1.65.¹ The property has an approximately 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 assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on nine equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame and vinyl or frame and brick exterior construction ranging in size from 2,133 to 2,384 square feet of living area. The homes were built from 1984 to 1987. Each comparable has an unfinished basement ranging in size from 339 to 870 square feet. Each dwelling has central air conditioning and a garage ranging in size from 418 to 462 square feet of building area. Eight homes each have one fireplace. The comparables have grades of either 1.60 or 1.65 as reported in their respective property record cards.² The comparables have improvement assessments that range from \$96,370 to \$118,580 or from \$44.33 to \$51.26 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$110,805 or \$48.77 per square foot of living area, which Ms. Magiera asserted reflects the median improvement assessment of the appellants' comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,490. The subject has an improvement assessment of \$127,300 or \$56.03 per square foot of living area.

Mr. Whistler corrected the exterior material of the subject property noting the property record card indicates a frame and brick construction rather than frame and vinyl as shown on the appellants' grid analysis. Testifying for the board of review was Mark Hoyert, Deputy Assessor for Downers Grove Township. Mr. Hoyert stated he has been a Certified Illinois Assessing Official for approximately five years and was familiar with the subject property.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 1,823 to 2,022 square feet of living area. The homes were built from 1985 to 1988. Each comparable has a basement ranging in size from 616 to 1,131 square feet, two of which are 75% finished. Each dwelling has a grade of 1.65,³ central air conditioning, one fireplace and a 441 or 592 square foot garage. The comparables have improvement assessments ranging from \$106,270 to \$117,720 or from \$57.04 to \$62.68 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written and oral rebuttal, Ms. Magiera asserted the board of review's comparable properties are significantly smaller in dwelling size when compared to the subject. Ms. Magiera also

¹ The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

² The board of review submitted the property record cards for each of the appellants' comparable properties.

³ At hearing, Mr. Hoyert reported the grade of the board of review comparables which was supported by the property record cards submitted by the board of review.

reiterated the Property Tax Appeal Board issued a favorable ruling for the appellants' 2022 property tax appeal before this Board, submitting a copy of the favorable ruling to document this fact.

Conclusion of Law

The appellants 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 parties submitted 16 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1, #2, #3 and #9 which have smaller basement area when compared to the subject. The Board gives less weight to board of review comparables #2, #3, #4, #5 and #7 which are less similar to the subject in dwelling size than other properties in the record and/or include finished basement area unlike the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparables #4 through #8 along with board of review comparables #1 and #6 which are more similar to the subject in location, age, design, grade and other features. However, these best comparables present varying degrees of similarity to the subject in dwelling size and basement size, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$111,180 to \$115,920 or from \$47.64 to \$57.75 per square foot of living area. The subject's improvement assessment of \$127,300 or \$56.03 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated 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: _____

June 17, 2025



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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