



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

APPELLANT: Saad Siddiqui  
DOCKET NO.: 23-05704.001-R-1  
PARCEL NO.: 05-26-210-026

The parties of record before the Property Tax Appeal Board are Saad Siddiqui, the appellant, by attorney Ryan Schaeftges, of the Law Office of Ryan Schaeftges, P.C. in Wheeling; 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:** \$31,210  
**IMPR.:** \$253,260  
**TOTAL:** \$284,470

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.

**Findings of Fact**

The subject property consists of a 2-story dwelling of masonry exterior construction with 3,999 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 605 square foot garage.<sup>1</sup> The property has an approximately 11,458 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 10 blocks of the subject property. The comparables have sites that range in size from 9,363 to 13,588 square feet of land area and are improved with 2-story dwellings of frame and masonry exterior construction

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

ranging in size from 3,403 to 3,627 square feet of living area. The dwellings were built from 1984 to 1997. Each comparable has a basement, reported to be unfinished. Each dwelling is reported to have central air conditioning and a garage ranging in size from 462 to 671 square feet of building area. The properties sold from June 2022 to December 2023 for prices ranging from \$500,000 to \$675,000 or from \$146.16 to \$186.10 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$230,470 which reflects a market value of \$691,479 or \$172.91 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 \$284,470. The subject's assessment reflects a market value of \$853,495 or \$213.43 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appellant's evidence, the board of review submitted the property record cards for each of the appellant's comparable sales which disclosed each property had finished basement area and one or two fireplaces, which was not refuted by the appellant in rebuttal.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located from 0.30 of a mile to 1.40 miles from the subject property. The comparables have sites that range in size from 10,805 to 19,948 square feet of land area and are improved with 2-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,102 to 3,791 square feet of living area. The homes were built from 1985 to 2007. Each comparable has a basement, five of which have finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 638 to 880 square feet of building area. The properties sold from February 2021 to April 2024 for prices ranging from \$730,000 to \$1,010,000 or from \$212.72 to \$279.34 per square foot of living area, land included.

The board of review also submitted the PTAX-203 Real Estate Transfer Declaration for the appellant's comparable #1 which disclosed the property was a short sale. 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.

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The parties submitted ten comparable sales for the Board's consideration. The Board finds the appellant's comparables are closer in proximity to the subject but differ from the subject in age, dwelling size and/or represent a short sale which may not be truly reflective of market value. The board of review's comparables are located less proximate to the subject, differ in age, differ in dwelling size and/or sold less proximate in time to the January 1, 2023 assessment date at issue in this appeal. Nevertheless, these properties sold from February 2021 to April 2024 for prices ranging from \$500,000 to \$1,010,000 or from \$146.16 to \$279.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$853,495 or \$213.43 per square foot of living area, including land, which falls within the range established by the 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 justified and a reduction in the subject's assessment is not 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: \_\_\_\_\_

February 18, 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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