



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

APPELLANT: Khalid Badwan
DOCKET NO.: 23-05813.001-R-2
PARCEL NO.: 06-34-104-038

The parties of record before the Property Tax Appeal Board are Khalid Badwan, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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: \$200,650
IMPR.: \$473,720
TOTAL: \$674,370

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 two-story dwelling of masonry exterior construction with 5,862 square feet of living area. The dwelling was constructed in 2019. Features of the home include a basement with 2,587 square feet of finished area, central air conditioning, seven full bathrooms, three half bathrooms, four fireplaces and a four-car garage containing 880 square feet of building area. The dwelling also has a residential passenger elevator and a whole house generator.¹ The property has a 23,636 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted three equity comparables that have

¹ According to the subject's property record card provided by the board of review, the subject dwelling has a residential passenger elevator and a whole house generator, which was not refuted by the appellant.

the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 5,083 to 5,991 square feet of living area. The dwellings were built from 2000 to 2003. Each comparable has a basement with 2,396 to 3,095 square feet of finished area, central air conditioning, four or six full bathrooms, one or three half bathrooms, two or four fireplaces and either a three-car or a four-car garage. The comparables have improvement assessments ranging from \$279,390 to \$338,540 or from \$50.76 to \$62.05 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$372,859 or \$63.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$674,370. The subject property has an improvement assessment of \$473,720 or \$80.81 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor critiquing the differences between the subject dwelling and the appellant's three comparables noting differences in age and/or dwelling size.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of either stucco or dryvit, or stone, brick or masonry exterior construction ranging in size from 5,959 to 6,980 square feet of living area. The dwellings were built from 2009 to 2013. The comparables each have a basement, two of which have either 3,150 or 3,583 square feet of finished area. Each comparable has central air conditioning and from four to seven full bathrooms. Two comparables have one or two half bathrooms. Each comparable has from one to four fireplaces and a garage ranging in size from 886 to 1,038 square feet of building area. The property record cards provided by the board of review disclosed that comparable #2 has a residential passenger elevator and comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$389,290 to \$564,050 or from \$65.33 to \$85.25 per square foot of living area.

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

Conclusion of Law

The taxpayer 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board has given less weight to appellant's comparables and board of review comparable #3 which differ from the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2, which are overall more similar to the subject in location, dwelling size, design and age. However, the Board finds both comparables are inferior to the subject in bathroom and fireplace counts, and both comparables lack a full house generator, a feature of the subject. Additionally, board of review comparable #1 lacks an elevator and board of review comparables #2 lacks basement finish, when compared to the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$389,290 and \$519,580 or \$65.33 and \$85.25 per square foot of living area. The subject's improvement assessment of \$473,720 or \$80.81 per square foot of living area is bracketed by the two best comparables in the record both in terms of total improvement assessment and on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: _____

December 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Khalid Badwan, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187