



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

APPELLANT: Parviz Boroumand
DOCKET NO.: 23-05826.001-R-1
PARCEL NO.: 09-18-403-003

The parties of record before the Property Tax Appeal Board are Parviz Boroumand, the appellant, by Brian S. Maher, attorney at law 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: \$37,540
IMPR.: \$44,740
TOTAL: \$82,280

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 is improved with a one-story dwelling of frame construction containing 896 square feet of living area. The dwelling was constructed in 1943. Features of the property include a partial basement, one fireplace, two bathrooms, and a detached garage with 400 square feet of building area. The property has a 7,500 square foot site located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three assessment equity comparables improved with one-story dwellings of frame construction that range in size from 864 to 1,608 square feet of living area. The homes were built from 1924 to 1957. Comparables #1 and #3 have partial basements. Each comparable has central air conditioning, one or two bathrooms, and an attached or detached garage ranging in size from 308 to 360 square feet of

building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .3 to .8 of a mile from the subject property. The comparables have improvement assessments ranging from \$39,970 to \$77,560 or from \$34.58 to \$48.23 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$38,536.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,280. The subject property has an improvement assessment of \$44,740 or \$49.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three assessment equity comparables improved with one-story dwellings of frame construction that range in size from 792 to 912 square feet of living area. The homes were built from 1951 to 1957. Comparable #2 has a basement. Each comparable has a detached garage with either 440 or 528 square feet of building area and one bathroom. Comparables #1 and #3 each have a shed with 88 and 64 square feet of building area, respectively. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .49 to .72 of a mile from the subject property. The comparables have improvement assessments ranging from \$41,940 to \$47,180 or from \$50.00 to \$52.95 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables, copies of the property record cards for the subject and the comparables used by both parties, and a map depicting the location of the comparables submitted by the parties in relation to the subject property.

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 information on six assessment equity comparables to support their respective positions that are similar to the subject in location and style. The Board gives less weight to appellant's comparable #1 due to differences from the subject in age and dwelling size, being approximately 79% larger than the subject home. The Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling is size, being approximately 31% larger than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and the board of review comparables. Appellant's comparable #2 and board of review comparables #1 and #3 have no basements, unlike the subject property, suggesting each comparable would require an upward adjustment to make them more equivalent to the subject for this feature. Additionally, each of the best

comparables has one less bathroom than the subject and none have a fireplace, as does the subject property, necessitating upward adjustments to make them more equivalent to the subject for these features. Conversely, appellant's comparable #2 has central air conditioning, and board of review comparables #1 and #3 each have a small shed, unlike the subject property, indicating downward adjustments to the comparables would be appropriate to make them more equivalent to the subject for these features. These four comparables have improvement assessments ranging from \$39,970 to \$47,180 or from \$46.26 to \$52.95 per square foot of living area. The subject's improvement assessment of \$44,740 or \$49.93 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to make these comparables more equivalent to the subject property. Based on this record 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

Parviz Boroumand, 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