



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

APPELLANT: Vafa & Elizabeth Shayani
DOCKET NO.: 23-05846.001-R-1
PARCEL NO.: 09-02-412-004

The parties of record before the Property Tax Appeal Board are Vafa and Elizabeth Shayani, the appellants, 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 **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: \$137,800
IMPR.: \$187,400
TOTAL: \$325,200

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 three-story dwelling of frame and masonry exterior construction containing 3,825 square feet of living area. The dwelling was constructed in 1969. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 484 square feet of building area. The subject property also has a 112 square foot shed.¹ The property has a 16,722 square foot site located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity

¹ The board of review submitted a copy of the subject's property record card disclosing the subject property has a 1,534 square foot basement that is 75% finished and a shed with 112 square feet of building area, which were not refuted by the appellants.

comparables improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 3,122 to 3,848 square feet of living area. The homes were built from 1960 to 1965. Each property has a basement with two having finished area, central air conditioning, one or two fireplaces, 2½ or 5 bathrooms, and an attached garage ranging in size from 441 to 758 square feet of building area. Comparable #3 also has a shed with 192 square feet of building area.² The comparables have the same assessment neighborhood code as the subject property and are located from approximately one block to .2 of a mile from the subject. These properties have improvement assessments ranging from \$148,190 to \$181,830 or from \$43.86 to \$51.26 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$181,764 or \$47.52 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 \$382,880. The subject property has an improvement assessment of \$245,080 or \$64.07 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with three-story dwellings of frame, brick or frame and brick exterior construction that range in size from 2,065 to 3,831 square feet of living area. The homes were built from 1902 to 1927. Each home has a basement with one having finished area, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and an attached or detached garage ranging in size from 396 to 864 square feet of building area.³ The comparables have the same assessment neighborhood code as the subject and are located from approximately .14 to .96 of a mile from the subject. These properties have improvement assessments ranging from \$138,130 to \$244,980 or from \$63.95 to \$66.89 per square foot of living area.

The board of review also submitted a grid analysis of the appellants' comparables,⁴ copies of the property record cards for the comparables submitted 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 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.

² The board of review submitted copies of the property record cards for the appellants' comparables disclosing comparables #2 and #3 have basements that are 50% and 25% finished, respectively, and comparable #3 has a shed with 192 square feet of building area.

³ The board of review submitted copies of the property record cards for its comparables disclosing comparable #1 has a basement that is 50% finished. Additionally, the board of review misreported the size of the subject's garage by including above room area in its calculation.

⁴ A review of the property record cards disclosed the board of review misreported the garage sizes for the subject property and the appellants' comparables by including rooms over the garage in calculating the garage area.

The Board gives less weight to the comparables submitted by the board of review due to differences from the subject dwelling in age being from approximately 42 to 59 years older than the subject's home, and, with respect to comparable #4, differences from the subject dwelling in size. Although they differ from the subject's three-story design, the Board finds the best evidence of assessment equity to be the appellants' comparables which are more similar to the subject in age than are the comparables provided by the board of review. These comparables have varying degrees of similarity to the subject in features, which would require adjustments to make them more equivalent to the subject property. The appellants' comparables have improvement assessments that range from \$148,190 to \$181,830 or from \$43.86 to \$51.26 per square foot of living area. The subject's improvement assessment of \$245,080 or \$64.07 per square foot of living area falls above the range established by the best comparables in this record. Based on this record 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: _____

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

Vafa & Elizabeth Shayani, 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