FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ali & Noor Azmi
DOCKET NO.: 23-05878.001-R-1
PARCEL NO.: 01-13-412-004

The parties of record before the Property Tax Appeal Board are Ali & Noor Azmi, 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:	$33,040
IMPR.:	$71,000
TOTAL:	$104,040

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.

Findings of Fact

The subject property consists of a 2-story dwelling of vinyl/wood siding exterior construction with 1,856 square feet of living area. The dwelling was constructed in 1990 and is approximately 33 years old. Features of the home include central air conditioning, a 400 square foot garage, and an enclosed porch.[1] The property has a 7,735 square foot site and is located in Hanover Park, Wayne Township, DuPage County.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellants submitted information on nine equity comparables located within the same assessment neighborhood code as the subject and within 0.50 of a mile from the subject. The comparables are improved with 2-story homes of

[1] Additional details regarding the subject not reported by the appellants are found in the subject's property record card presented by the board of review and were not refuted by the appellants.

vinyl/wood siding exterior construction with 1,856 square feet of living area. The dwellings were built in 1989 or 1990. Each home has central air conditioning and 400 square foot garage. The comparables have improvement assessments of $67,260 or $36.24 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to $67,261.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $105,690. The subject property has an improvement assessment of $72,650 or $39.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located from 0.18 of a mile to 1.28 miles from the subject, two of which are within the same assessment neighborhood code as the subject. The board of review also presented property record cards for both parties' comparables. The comparables are improved with 2-story homes of vinyl or aluminum siding exterior construction ranging in size from 1,490 to 1,886 square feet of living area. The homes range in age from 32 to 44 years old. Each home has central air conditioning, a garage ranging in size from 400 to 441 square feet of building area, and an enclosed/glazed porch. The comparables have improvement assessments ranging from $66,590 to $82,420 or from $37.43 to $44.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparables #3, #4, and #5 are located in a different neighborhood than the subject.

Conclusion of Law

The taxpayers 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.Adm.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.Adm.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 record contains a total of fourteen equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #3, #4, and #5, which are less similar to the subject in dwelling size, age, and/or location than the other comparables in this record.

The Board finds the best evidence of assessment equity to be appellant's comparables and the board of review's comparables #1 and #2, which are identical or similar to the subject in dwelling size, age, location, and most features, although four comparables lack an enclosed porch that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from $67,260 to $72,430 or from $36.24 to $39.02 per square foot of living area. The subject's improvement assessment of $72,650 or $39.14 per square foot of living area falls above the range established by the best comparables in this record and is excessive after considering appropriate adjustments to the best comparables for differences from the subject. 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:

C E R T I F I C A T I O N

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

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

APPELLANT

Ali & Noor Azmi, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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