



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

APPELLANT: Rizwan Lodhi
DOCKET NO.: 23-05919.001-R-1
PARCEL NO.: 02-17-203-029

The parties of record before the Property Tax Appeal Board are Rizwan Lodhi, the appellant; 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: \$38,090
IMPR.: \$111,510
TOTAL: \$149,600

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.

The parties appeared before the Property Tax Appeal Board on June 9, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was the appellant Rizwan Lodhi and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, John Dabrowski, Bloomingdale Township Assessor.

Findings of Fact

The subject property consists of a 2-story dwelling of mixed exterior construction with 2,497 square feet of living area. The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include a basement with finished area, central air conditioning and a 2-car garage. The property has an approximately 9,705 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable properties located from 234 feet to 0.50 of a mile from the subject property. The comparables have sites that range in size from 2,093 to 9,588 square feet of land area and are improved with 2-story dwellings of mixed exterior construction ranging in size from 2,050 to 2,587 square feet of living area. The dwellings range in age from 31 to 35 years old. Six comparables have a basement, with three having finished area. Each dwelling has central air conditioning and a 2-car or a 3-car garage. Four homes each have one fireplace. Five of the properties sold from March 2021 to September 2022 for prices ranging from \$347,000 to \$442,500 or from \$164.39 to \$171.05 per square foot of living area, land included.¹ Based on this evidence, the appellant requested the subject's total assessment be reduced to \$112,365 which reflects a market value of \$337,129 or \$135.01 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 \$153,850. The subject's assessment reflects a market value of \$462,846 or \$185.36 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, Mr. Dabrowski testified that several of the appellant's comparables lack finished basement area. Mr. Dabrowski also testified that appellant's comparable #5 sold in March 2022 for a price of \$613,000 or \$270.76 per square foot.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the same subdivision as the subject property. The comparable sites are improved with 2-story dwellings of mixed exterior construction ranging in size from 2,217 to 2,454 square feet of living area.² The homes were built from 1988 to 1992. Each comparable has a basement, with finished area, central air conditioning, one fireplace and either a 2-car or a 3-car garage. The properties sold from October 2021 to February 2023 for prices ranging from \$465,000 to \$512,500 or from \$191.93 to \$231.17 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to questions regarding site size of the board of review comparables, Mr. Dabrowski testified all of the sites in the subject's subdivision are within 1,000 or 2,000 square feet in size and that in Bloomingdale Township each lot is assessed on a site basis, so all of the sites have an equal assessment. The ALJ noted the appellant's appeal is based on overvaluation where sale prices reflect both the land and building and the Board is less able to meaningfully analyze these properties in the absence of site sizes.

¹ Appellant comparable #5 lacks a sale date in the grid analysis submitted by the appellant.

² The board of review grid analysis did not include the site size or proximity to the subject for any of the comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 12 comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #3 and #6 which are less similar to the subject in foundation type, dwelling size and/or sold in 2021, less proximate in time to the January 1, 2023 assessment date than other properties in the record. The Board gives less weight to appellant comparable #5 which appears to be an outlier, based on sale price and per square foot sale price, as reported by the board or review. The Board gives less weight to each of the board of review's comparables which lack information on site sizes, a necessary component for a market value argument.

The Board finds the best evidence of market value to be appellant comparables #4 and #7 which are more similar to the subject in location, age, design, dwelling size and some features. However, each of these best comparables has a smaller site size relative to the subject and one comparable lacks a finished basement, suggesting upward adjustments are needed to make these two properties more equivalent to the subject. These two comparables sold in January and September 2022 for prices of \$415,000 and \$416,000 or \$166.60 and \$169.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$462,846 or \$185.36 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is 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

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: _____

July 15, 2025

Clerk of the Property Tax Appeal Board

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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