



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

APPELLANT: Andrew Alavi  
DOCKET NO.: 24-04678.001-R-1  
PARCEL NO.: 09-09-323-005

The parties of record before the Property Tax Appeal Board are Andrew Alavi, 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 **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:** \$74,884  
**IMPR.:** \$49,495  
**TOTAL:** \$124,379

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 2024 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 1.5-story dwelling of brick and frame exterior construction with 1,440 square feet of living area.<sup>1</sup> The dwelling was constructed in 1956. Features of the home include a basement, central air conditioning and a 400 square foot garage. The property has a 13,020 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located .2 or .4 of a mile from the subject property. The comparables have sites that range in size from 7,920 to 14,452 square feet of land area that are improved with 1-story or 2-story dwellings of frame or brick exterior

---

<sup>1</sup> The Board finds the appellant reports 1,440 square feet of living area and the board of review reports 1,176 square feet of living area for the subject. However, the board of review indicated the change in square feet to 1,176 will not occur until 2027.

construction ranging in size from 1,210 to 1,688 square feet of living area. The dwellings were built from 1926 to 1958. Each comparable has a basement, two of which have finished area. The comparables each have central air conditioning and a garage that ranges in size from 352 to 520 square feet of building area. Comparable #3 has two fireplaces. The properties sold from August 2021 to November 2022 for prices ranging from \$173,000 to \$275,000 or from \$142.18 to \$170.17 square foot of living area, including land. The appellant also submitted listing printouts for comparables #1 and #3 which disclosed comparable #1 was a short sale. The appellant also submitted listing photographs for comparable #2. Based on this evidence, the appellant requested the subject's assessment be reduced to \$97,884, which would reflect a market value of \$293,681 or \$203.95 per square foot of living area, including land, when using 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 \$124,379. The subject's assessment reflects a market value of \$373,174 or \$259.15 per square foot of living area, land included, using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appeal the board of review submitted a memorandum from the township assessor's office that critiqued the appellant's comparables #2 and #3 noting they are different style homes and one has a remote sale date. The board of review also submitted property record cards and a spreadsheet analysis for the appellant's comparables that reported appellant's comparable #1 subsequently sold in January 2024 for \$380,000.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from .08 to .47 of a mile from the subject property. The comparables have sites that range in size from 5,940 to 13,020 square feet of land area that are improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 1,056 to 1,698 square feet of living area. The dwellings were built from 1927 to 1951. Each comparable has a basement, two of which have finished area. Three comparables have central air conditioning. The comparables each have a garage that ranges in size from 216 to 576 square feet of building area. The properties sold from July 2022 to May 2024 for prices ranging from \$270,000 to \$520,000 or from \$255.68 to \$336.62 square foot of living area, including land.

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

In written rebuttal the appellant argued board of review comparable #1 and the subsequent sale of appellant's comparable #1 should not be considered as they both sold after the January 1, 2024 assessment date. Furthermore, the appellant argued the subsequent sale of appellant's comparable #1 occurred after a full rehab but the Board finds the appellant did not submit any evidence to support this claim. The appellant also argued board of review comparables #4 and #5 are superior to the subject. The appellant submitted a listing printout for board of review

---

<sup>2</sup>Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

comparable #4 that disclosed this home was a major remodel in totally updated condition that included kitchen with quartz countertops and custom cabinets, appliances, windows, brick, hardboard siding, skylights, heated floors, baths, doors, floors and lighting along with a finished basement that was not reported by the board of review. As to board of review comparable #5, the listing printout disclosed this property has a waterproofed basement that is finished with a recreation room, hobby area and laundry room.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales for the Board's consideration as one property sold twice. The Board finds both parties presented comparables that are not truly similar to the subject due to differences in design, age, dwelling size and/or features such as finished basements. Nevertheless, the Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #4 which sold in 2020 or 2021, less proximate in time to the January 1, 2024 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the subsequent sale of appellant's comparable #1 along with board of review comparables #2, #3 and #5 which sold more proximate in time to the assessment date at issue. However, adjustments would have to be considered for differences from the subject in age, dwelling size and features including finished basements. These most recent comparables sold from March 2023 to May 2024 for prices ranging from \$285,000 to \$410,000 or from \$225.12 to \$336.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$373,174 or \$259.15 per square foot of living area, including land, which is within the range established by the most recent comparable sales in this record. Based on this evidence the Board finds 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:

May 19, 2026



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

Andrew Alavi  
13 4th Street  
Downers Grove, IL 60515

COUNTY

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