



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

APPELLANT: Khaleel Ahmed
DOCKET NO.: 13-03872.001-R-1
PARCEL NO.: 03-22-205-042

The parties of record before the Property Tax Appeal Board are Khaleel Ahmed, the appellant,¹ 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: \$34,290
IMPR.: \$105,400
TOTAL: \$139,690

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 2013 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 two-story dwelling of brick construction with 3,807 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an integral 752 square foot garage. The property has a 22,308 square foot site and is located in Wood Dale, Addison 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 within 1.5-miles of the subject property. The comparables consist of two-story brick or brick and frame dwellings that range in size from 3,560 to 4,078 square feet of living area. Each comparable has a full basement, two of which have finished areas. Each home has central air conditioning and two comparables each have a fireplace. The properties have garages ranging in size from two-car to

¹ Attorney Jerri K. Bush withdrew as counsel for the appellant by a filing dated March 18, 2016.

three-car structures. The properties sold between April 2012 and September 2013 for prices ranging from \$345,000 to \$375,000 or from \$90.06 to \$96.10 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$114,989 which would reflect a market value of \$345,000 at 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 \$139,690. The subject's assessment reflects a market value of \$419,238 or \$110.12 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review through the township assessor submitted a spreadsheet reiterating the appellant's comparables and highlighting that comparables #2 and #3 were not located in the subject's neighborhood code assigned by the assessor. In addition, it was highlighted that two of the comparables have smaller garage sizes than the subject dwelling. The board of review's data also reported that appellant's comparable #3 did not have a basement as was reported by the appellant.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a one-story and three, two-story brick or brick and frame dwellings that were built in 1994 or 1996 and range in size from 2,526 to 3,407 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 494 to 680 square feet of building area. The properties sold between March 2011 and September 2013 for prices ranging from \$386,000 to \$475,000 or from \$116.37 to \$168.25 per square foot of living area, including land.

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

In written rebuttal, former counsel for the appellant submitted Redfin printouts for the four comparables presented by the board of review. There was no brief or argument to set forth the relevance of the documentation; on some of the printouts, certain phrases were underlined in blue ink and/or marked with a "*" at descriptions such as recent rehab, whirlpool, rare custom brick and 2nd kitchen.

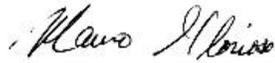
Conclusion of Law

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as these properties are located 1.4 and 1.5-miles, respectively, from the subject property. The Board has also given little weight to board of review comparable #3 which is a dissimilar one-story style dwelling that is also much smaller when compared to the subject two-story dwelling. The Board has also given reduced weight to board of review comparable #4 as this property sold in November 2011, a date remote in time to the assessment date at issue of January 1, 2013.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #1 and #2. These comparables have varying degrees of similarity to the subject. These three comparables sold between April 2012 and September 2013 for prices ranging from \$375,000 to \$475,000 or from \$91.96 to \$142.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,238 or \$110.12 per square foot of living area, including land, which is within the range established by the best 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.



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 20, 2016



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 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 the subsequent year 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.

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.