



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

APPELLANT: Aliakbar Mirkiani  
DOCKET NO.: 07-04061.001-R-1  
PARCEL NO.: 09-04-211-005

The parties of record before the Property Tax Appeal Board are Aliakbar Mirkiani, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$49,500  
**IMPR.:** \$36,000  
**TOTAL:** \$85,500

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 11,250 square feet of land area has been improved with a 43-year old, one and one-half-story dwelling of frame construction containing 1,200 square feet of living area with a crawl-space foundation. Features of the dwelling include central air conditioning and a detached two-car garage of 440 square feet of building area. The property is located in Westmont, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on three sales comparables in a grid analysis along with copies of the Multiple Listing Service sheets for each property; appellant also included data on five one and one-half-story dwellings in the subject's subdivision with listings in 2007 that were either cancelled or expired ranging from \$246,800 to \$279,900. The three sold properties consisted of 7,500 square foot parcels improved with one and one-half-story frame dwellings that according to the appellant range in age from 42 to 57 years old for consideration. The

comparables range in size from 1,224 to 1,323 square feet of living area. One comparable has a partial unfinished basement and two comparables have central air conditioning. Appellant reports that each comparable has a 500 square foot garage. The sales occurred from February to November 2007 for prices ranging from \$185,000 to \$215,000 or from \$144.37 to \$176.65 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$70,500 or to reflect a market value of approximately \$211,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$85,500 was disclosed. The subject's assessment reflects an estimated market value of \$257,066 or \$214.22 per square foot of living area, land included, using the 2007 three-year median level of assessments for DuPage County of 33.26%.

In support of the subject's assessment, the board of review presented a memorandum from the township assessor along with a grid analysis reiterating appellant's three sales comparables, adding three from the cancelled/expired listings, and setting forth five comparable properties, three of which had sale prices to support the subject's valuation.

The three sales comparables were described as one and one-half-story frame dwellings that range in age from 61 to 68 years old. The dwellings range in size from 975 to 1,060 square feet of living area. One comparable has a full unfinished basement; each comparable has a garage ranging in size from 432 to 576 square feet of building area. The comparables sold between March 2006 and June 2007 for prices ranging from \$208,000 to \$275,000 or from \$196.23 to \$282.05 per square foot of living area, including land; the assessor further contended that while each of the comparables was smaller than the subject dwelling and one had a basement, in each instance the subject had a 50% larger lot than these properties.

In response to the appellant's submission and based on property record cards, the township assessor first noted that the subject has a 50% larger lot than any of the comparables presented by the appellant; the comparables actually ranged in age from 48 to 67 years old with two having had one-story additions constructed in 1955 and 1969, respectively; comparable #1 had 1,295 square feet of living area which would result in a sale price of \$142.86 per square foot of living area, land included; and each comparable had a garage ranging in size from 396 to 576 square feet of building area.

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

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration to support their respective positions. The Property Tax Appeal Board has given less weight to board of review comparable #5 due to its substantially smaller living area square footage and full basement feature. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between March 2006 and November 2007 for prices ranging from \$142.86 to \$222.87 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$257,066 or \$214.22 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%.

While the subject's assessment reflects a market value that falls at the higher end of the range established by the most similar comparables on a per square foot basis, the Board finds the subject's larger parcel size supports a value at the higher end of the range. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value by a preponderance of the evidence and a reduction in the subject's assessment is not warranted on this record.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

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 23, 2010

*Allen Castrovillari*

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.