



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

APPELLANT: Waheed Saeed
DOCKET NO.: 07-04407.001-R-1
PARCEL NO.: 06-16-313-064

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

Based on the facts and exhibits presented, 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: \$39,000
IMPR.: \$0
TOTAL: \$39,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of vacant parcel of 78,000 square feet of land area. The parcel is located in Lombard, York Township, DuPage County.

The appellant submitted an appeal to the Property Tax Appeal Board based on a contention of law. In support of the contention, the appellant asserts that "per Village of Lombard, DuPage County and Flood Insurance Rate Map" the subject lot is in a flood plain and unbuildable. In addition, the parcel is alleged to be landlocked. Appellant included a letter from the Village of Lombard along with a parcel map and floodplain map of the subject property which depicted in part that Sugar Creek runs through part of the parcel. Based on the foregoing arguments, the appellant requested a reduction in the subject's land assessment to \$100.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of \$78,760 was disclosed. In response to the appellant's appeal and in support of the current assessment of the subject parcel, the board of review

submitted a memorandum along with a grid analysis of sixty comparable properties with assessment information.

In the memorandum, the board of review argued that the appellant failed to provide sufficient evidence to challenge the correctness of the subject's assessment. Based on their parcel identification numbers, the parcels are in various areas of York Township. The parcels range in size from 1,169 to 35,080 square feet of land area. These properties have land assessments ranging from \$1,180 to \$35,180 or \$1.01 per square foot of land area. The subject has a land assessment of \$78,760 or \$1.01 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In written rebuttal, the appellant reiterated his belief that the subject parcel should have a reduced assessment. Appellant also included a copy of the 2008 Valuation Agreement entered between the appellant and the York Township Assessor on December 10, 2008. The document reveals an agreement to reduce the 2008 assessment of the subject parcel from \$85,690 to \$39,000.

This rebuttal evidence of the appellant was served upon the board of review and no response was submitted.

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 Property Tax Appeal Board Further find a reduction in the subject property's assessment is warranted.

The Property Tax Appeal Board finds the appellant submitted the subject parcel's 2008 assessment change pursuant to agreement of the parties. The notice lists the subject's current 2008 assessment of \$85,690 and a 2008 revised assessment of \$39,000. The Board finds this assessment agreement lends support that the subject's 2007 assessment should be reduced to mirror the Board's 2008 assessment determination. In 400 Condominium Association v Tully, 79 Ill.App.3d 686 (1st Dist. 1979), the court found that a substantial reduction in the tax bill is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974)). The Board finds a substantial reduction in the subject's assessment for the subsequent year without any credible explanation is indicative of the invalidity of the prior year's assessment.

Based on this analysis, the Property Tax Appeal Board finds the subject's assessment as established by the board of review is incorrect. Therefore 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

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: May 20, 2011

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.