FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ali Faraj
DOCKET NO.: 09-03174.001-R-1 through 09-03174.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ali Faraj, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-03174.001-R-1	07-20-212-030	17,260	63,640	$80,900
09-03174.002-R-1	07-20-212-017	17,260	63,640	$80,900

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two identical parcels of 1,600 square feet that are improved with four year-old, two-story frame Windsor model townhomes that contain 1,600 square feet of living area. Features of the townhomes include central air conditioning, partial finished basements and two-car garages. The subject is located in Elk Grove Village, Naperville Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a grid analysis of four comparable townhomes located near the subject. The appellant asserted the evidence submitted for parcel 07-20-212-030 is intended for parcel 07-20-212-017 as well. The comparables have features identical to the subject and were reported to have sold between June 2009 and February 2010 for prices ranging from $155,000 to $185,000 or from $96.88 to $115.63 per square foot of living area including land.

In support of the land inequity argument, the appellant submitted land assessment data on the same four comparables used to support the overvaluation contention. The comparables have identical lots of 1,600 square feet with land assessments of $17,260 or $19,550. The subject parcels have land assessments of $17,260.

With respect to the improvement inequity argument, the appellant submitted assessment data on the four comparables described above. The comparables have improvement assessments ranging from $61,610 to $64,280 or from $38.50 to $40.17 per square foot of living area. The subject has an improvement assessment of $63,640 or $39.77 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to $15,020 and its improvement assessment be reduced to $45,080 or $28.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein each of the subject's total assessments of $80,900 was disclosed. The subject parcels each have an estimated market value of approximately $243,235 or $152.02 per square foot of living area including land, as reflected by their assessments and the DuPage County 2009 three-year median level of assessments of 33.26%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a grid analysis of six comparable properties located near the subject. The comparables consist of two-story frame townhomes that were built in 2006 or 2008 and contain 1,600 square feet of living area. Features of the comparables include central air conditioning, partial finished basements and two-car garages. One comparable has a fireplace. The comparables sold between June 2006 and October 2008 for prices ranging from $235,830 to $273,635 or from $147.39 to $171.02 per square foot of living area including land.

In support of the subject's land assessment, the board of review's grid included land assessment data on the same six comparables used to support the subject's estimated market value as reflected by its assessment. Five comparables had land assessments of $17,260 and one had a land assessment of $19,550.

In support of the subject's improvement assessment, the board of review's grid depicted the same comparables used in support of the subject's estimated market value as having improvement assessments ranging from $63,640 to $65,690 or from $39.77 to $41.05 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called the Naperville Township Deputy Assessor Tom Longacre as a witness. Longacre testified he is a licensed appraiser and that the board of review's comparables were Windsor model townhomes and nearly identical to the subject townhomes. The witness also testified the appellant's comparable sale #1 was not an arm's length

transaction because it was a HUD (Housing and Urban Development) foreclosure sale.

After hearing the testimony 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 finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the parties submitted a total of nine comparable sales in support of their respective arguments. The Board gave less weight to the appellant's comparables #1 because the sale occurred too long after the subject's January 1, 2009 assessment date to be reliable indicators of the subject's market value. The Board also gave less weight to the board of review's comparables #3, #4, #5 and #6 because they sold too long before the instant assessment date to reliably indicate a value for the subject parcels. The Board finds the appellant's comparables #2, #3 and #4 and the board of review's comparables #1 and #2 sold more proximate to the subject's assessment date and were similar to the subject in design, age, size, location and most features. These more similar comparables sold for prices ranging from $169,000 to $260,000 or from $105.63 to $162.77 per square foot of living area including land. The subject parcels' estimated market values as reflected by their assessments of $243,235 or $152.02 per square foot of living area including land fall within this range.

The appellant also argued unequal treatment in the assessment process as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

With respect to the land inequity argument, the Board finds the parties submitted nine comparables located in close proximity to the subject parcels. The comparables submitted by both parties had land assessments of $17,260 or $19,550. The subject parcels' land assessments of $17,260 are supported by these comparables.

With respect to the improvement inequity argument, the Board finds all nine comparables submitted by the parties were

identical to the subject in design, exterior construction and living area and were similar in age, location and features. These properties have improvement assessments ranging from $61,610 to $65,690 or from $38.50 to $41.05 per square foot of living area. The subject dwellings' improvement assessments of $63,640 or $39.77 per square foot fall within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence or assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction 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.

Chairman

Member

Member

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: July 20, 2012

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.