



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

APPELLANT: Mubashir & Amtul Shahid
DOCKET NO.: 09-04687.001-R-1
PARCEL NO.: 02-14-406-008

The parties of record before the Property Tax Appeal Board are Mubashir & Amtul Shahid, the appellants; 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: \$75,810
IMPR: \$243,000
TOTAL: \$318,810**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 2-story dwelling of brick construction. The dwelling contains 4,475 square feet of living area and was built in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The subject is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation. The appellants submitted information on three comparable properties described as 2-story dwellings of brick or brick and frame construction. The comparables are either 4 or 5 years old and range in size from 4,176 to 4,690 square feet of living area. The dwellings feature full unfinished basements, central air conditioning, fireplaces and 3-car garages. These comparables sold between September 2004 and March 2006 for prices ranging from \$947,000 to \$1,086,216 or from \$201.92 to \$240.63 per square foot of living area including land. The comparables have improvement assessments ranging from \$224,400 to \$252,390 or from \$53.74 to \$54.48 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$231,951. This assessment would

reflect a market value of approximately \$696,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$318,810 was disclosed. The subject's assessment reflects an estimated market value of \$958,539 or \$214.20 per square foot of living area including land using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. The board of review's comparable #1 is the same property as the appellants' comparable #3. The comparables were built between 2001 and 2005 and consist of 2-story brick or brick and frame dwellings. The dwellings range in size from 4,169 to 4,690 square feet of living area. Features include full basements, one with finished area, central air conditioning, fireplaces and 3-car garages.

The board of review disclosed the comparables sold from March 2006 through January 2009 for prices ranging from \$929,900 to \$950,000 or from \$201.92 to \$227.87 per square foot of living area including land. These properties have improvement assessments ranging from \$219,770 to \$261,340 or from \$52.72 to \$58.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argue that 2004 prices should have been used for the comparables since that is when the subject sold. The appellants also take issue with several of the board of review's comparables.

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 finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend in part 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 must be proven 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). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds both parties submitted information on seven comparable properties. The Board finds comparables #1 and #2

submitted by the appellants sold more distant to the subject's assessment date than the other comparables. Therefore, these comparables received less weight in the Board's analysis. The Board finds the appellants' comparable #3 (which is the same property as the board of review's comparable #1) and the board of review's comparables #1, #2, #3 and #4 were similar to the subject in age, size, style, exterior construction and features. These comparables sold from March 2006 through January 2009 for prices ranging from \$929,900 to \$950,000 or from \$201.92 to \$227.87 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$958,539 or \$214.20 per square foot of living area including land, which is within the range established by these most similar comparables on a square foot basis. Therefore the Board finds the appellants have not proven by a preponderance of the evidence that the subject is overvalued and no reduction in the subject's assessment is warranted.

The appellants also contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$52.72 to \$58.41 per square foot of living area. The subject's improvement assessment of \$54.30 per square foot of living area is within the range established by both parties' comparables. Therefore, the Board finds the appellants have failed to prove through clear and convincing evidence that the subject is inequitably assessed, and no reduction in assessment is warranted based on assessment inequity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellants disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal

Docket No: 09-04687.001-R-1

Board finds that the subject's assessment as established 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: June 22, 2012

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.