



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

APPELLANT: Baquarali Doriwala  
DOCKET NO.: 11-02142.001-R-1  
PARCEL NO.: 08-18-408-011

The parties of record before the Property Tax Appeal Board are Baquarali Doriwala, 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:** \$61,500  
**IMPR.:** \$13,500  
**TOTAL:** \$75,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame and masonry construction containing 996 square feet of living area. The dwelling was constructed in 1929. Features of the home include a full unfinished basement, central air conditioning and a detached two-car garage of 576 square feet of building area. The property has a 7,411 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located with 4 to 5 blocks from the subject property and each comparable has the same neighborhood code as the subject property as assigned by the assessor. The comparables are described as one-story dwellings of frame or frame and masonry construction that range in size from 680 to 1,008 square feet of living area. The dwellings range in age from 54 to 87 years old. Features of the comparables include full or partial unfinished basements, central air conditioning and a garage ranging in size from 240 to 528 square feet of

building area. The comparables have sites ranging in size from 8,505 to 10,608 square feet of land area. The comparables sold from April 2010 to February 2011 for prices ranging from \$158,900 to \$220,000 or from \$162.81 to \$298.53 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$75,000 which would reflect a market value of approximately \$225,000 or \$225.90 per square foot of living area, including land.

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's total assessment of \$99,380 was disclosed. The subject's assessment reflects a market value of \$299,789 or \$300.99 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

The board of review presented its Addendum to Board of Review Notes on Appeal along with Exhibit 1 consisting of a spreadsheet and two additional documents. One document is a copy of a Trustee's Deed concerning the appellant's comparable #1 and the second document is a Sheriff's Deed concerning the appellant's comparable #4. No other explanation or argument was made concerning the documentation or these two comparable sales presented by the appellant.

In support of the subject's assessment, the board of review presented information on eight comparables, four of which include sales data. The four comparable sales are located in the same neighborhood code assigned by the assessor as the subject property. The data failed to indicate the proximity of the comparables to the subject. These comparables are improved with dwellings<sup>1</sup> of masonry or frame construction that range in size from 1,048 to 1,338 square feet of living area. The dwellings were constructed from 1910 to 1928. Features of the comparables include a partial unfinished basement; one comparable has central air conditioning and two comparables have a fireplace. Each comparable has a garage ranging in size from 240 to 537 square feet of building area. These four comparables sold from October 2008 to November 2010 for prices ranging from \$297,575 to \$400,000 or from \$224.22 to \$380.23 per square foot of living area, including land.

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<sup>1</sup> The spreadsheet identifies the subject as a "D" style home and the suggested comparables were identified as a "B," three were "S" and four were "D" style homes.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #3 and #4 as these sales occurred in 2009 and 2008, respectively, which dates are sufficiently distant in time and thus these sales are likely to be less indicative of the subject's estimated market value as of the assessment date at issue of January 1, 2011.

The Board finds the remaining six comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features, age and/or land area. These properties also sold most proximate in time to the assessment date at issue having sold between April 2010 and February 2011, which dates bracket the assessment date of January 1, 2011. Due to the similarities to the subject and the dates the sales occurred, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$158,900 to \$319,500 or from \$162.81 to \$298.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,789 or \$300.99 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a per-square-foot basis. Further examining the data reveals that appellant's comparables #1, #2 and #4 were most similar to

the subject in size and these homes sold for prices ranging from \$162.81 to \$225.54 per square foot of living area, including land. Giving most weight to these most similar comparable sales and considering adjustments for differences between the subject and the comparables, the Board finds that the subject property was overvalued based on the most similar sales in this record.

Thus, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's is 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:

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 21, 2014



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.