



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

APPELLANT: Parviz Boroumand
DOCKET NO.: 11-02201.001-R-1
PARCEL NO.: 09-18-403-003

The parties of record before the Property Tax Appeal Board are Parviz Boroumand, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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: \$31,140
IMPR.: \$32,260
TOTAL: \$63,400

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 896 square feet of living area. The dwelling was constructed in 1943 with an addition in 1968. Features of the home include a partial unfinished basement of 480 square feet of building area, a fireplace and a 400 square foot garage. The property has a 7,500 square foot site and is located in Downers Gove, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity concerning the improvement assessment; no dispute was raised concerning the land assessment. The appellant submitted limited information on three comparable properties described as one-story dwellings of frame construction that range in size from 672 to 920 square feet of living area. The dwellings were constructed between 1921 and 1947. Each comparable has the same neighborhood code assigned by the assessor as the subject property. Features of the comparables include a full or partial basement ranging in size from 80 to 920 square feet of building area. No other

amenities or details of the comparable properties were provided by the appellant in the grid analysis. The comparables have improvement assessments ranging from \$19,380 to \$27,550 or from \$25.63 to \$31.70 per square foot of living area. The subject's improvement assessment is \$34,560 or \$38.57 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$26,064 or \$29.09 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$65,700 was disclosed. The board of review presented a two-page memorandum outlining assessments assigned to various features such as a fireplace and a bath. The memorandum next outlines adjustments to both the three comparables presented by the appellant and to the three comparables presented by the board of review. Based on these adjusted assessments, the memorandum depicts adjusted improvement assessments for the six properties ranging from \$28 to \$42 per square foot of living area, rounded. A map included in the evidence depicts both parties' comparables in relation to the subject where the properties appear to be evenly scattered from the subject with the exception of board of review comparable #1 that is most proximate to the subject.

In support of the subject's assessment, the board of review included a spreadsheet with limited descriptions and assessment information on three comparable properties improved with one-story dwellings of frame construction that range in size from 837 to 1,038 square feet of living area. The dwellings were constructed between 1906 and 1957. Each has the same neighborhood code assigned by the assessor as the subject property. Features of the comparables include a full unfinished basement. One comparable has a fireplace and two comparables have a garage of 288 and 944 square feet of building area, respectively. These properties have improvement assessments ranging from \$29,830 to \$39,800 or from \$36 to \$38 per square foot of living area, rounded.

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 warranted.

The appellant contends 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables presented by both parties had varying degrees of similarity to the subject in dwelling size, age and basement size. Each comparable is similar to the subject in location, style and exterior construction. These six comparables had improvement assessments that ranged from \$19,380 to \$39,800 or from \$26 to \$38 per square foot of living area, rounded. The subject's improvement assessment of \$34,560 or \$39 per square foot of living area, rounded, is above the range established by the best comparables in this record on a per-square-foot basis. Giving due consideration to the subject's partial basement as compared to those comparables which feature full basements and giving significant weight to board of review comparable #2 even though there are differences in the number of bathrooms and a fireplace amenity, the Property Tax Appeal Board finds the subject is not equitably assessed. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's current improvement assessment is not supported.

In conclusion, the Property Tax Appeal Board finds the appellant has demonstrated with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment 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.