



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

APPELLANT: Syed T. Sohail  
DOCKET NO.: 11-05931.001-R-1  
PARCEL NO.: 07-27-209-004

The parties of record before the Property Tax Appeal Board are Syed T. Sohail, 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:** \$29,590  
**IMPR.:** \$53,730  
**TOTAL:** \$83,320

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story frame and brick exterior dwelling containing 1,820 square feet of living area. The home was built in 1995. Features of the home include a slab foundation, central air conditioning, a fireplace and a two-car garage. The home is situated on approximately 6,270 square feet of land area located in Naperville, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation of the subject based on its recent sale and a contention of law based on the "rollover" provision pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant also completed a grid analysis of comparable sales with assessment data, indicating

his complaint included overvaluation based on comparable sales and unequal treatment in the assessment process. The appellant did not contest the subject's land assessment. In support of these arguments, the appellant partially completed Section IV-Recent Sale Data disclosing the subject was listed with a realtor on June 6, 2009 for a price of \$249,000. The appellant further disclosed that the subject did not sell. As to the contention of law argument, the appellant argued that he was entitled to a reduced assessment based on the favorable outcome of his 2010 complaint with the Property Tax Appeal Board. The appellant also submitted a grid analysis of four suggested comparables located one mile from the subject. The appellant included Multiple Listing Service sheets for his comparables. The comparables have lot sizes ranging from 6,324 to 13,588 square feet of land area. The comparables were described as two-story frame and masonry dwellings containing from 1,664 to 1,990 square feet of living area. The dwellings were built in 1995. Features of the homes include central air conditioning and a two-car garage. One comparable has a full basement, which is partially finished and three comparables have a fireplace. The comparables sold from April 2011 to November 2012 for prices ranging from \$235,000 to \$245,000 or from \$118.09 to \$134.44 per square foot of living area including land. The comparables have improvement assessments ranging from \$51,640 to \$67,830 or from \$27.18 to \$34.60 per square foot of living area. The subject's improvement assessment is \$61,750 or \$33.93 per square foot of living area.<sup>1</sup>

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$81,560.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$91,340 was disclosed. The subject's assessment reflects a market value of \$275,535 or \$151.39 per square foot of living area including land, when using the 2011 three year average median level of assessments for DuPage County of 33.15%.

The board of review submitted a written narrative arguing that the appellant incorrectly reported the square foot of living area for his comparables #2 and #4. However, the board of review failed to submit the comparables' property record cards or sketches as evidence. The appellant's comparable #2 (board of review comparable #3) also had different sale dates and sale

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<sup>1</sup> The appellant incorrectly reported the improvement assessment per square foot for the subject and his comparables by dividing the total assessments by the square foot of living area.

prices disclosed by the parties. However, the board of review offered no support and the appellant submitted a Multiple Listing Service sheet as support. The letter includes criticism of both parties' comparables. The board of review's evidence also included two Real Estate Transfer Declarations (PTAX-203) for the appellant's comparable #1 supporting its contention that this sale was from a Relocation Company and apparently not an arms-length-transaction.

In support of its contention of the correct assessment the board of review submitted information on three suggested comparables located in the same neighborhood code as the subject as assigned by the local assessor. The board of review's comparable #3 is the same property as the appellant's comparable #2. The comparables did not have their lot sizes disclosed. The comparables were described as two-story frame or frame and masonry dwellings containing from 1,500 to 1,834 square feet of living area. The dwellings were built in 1994 or 1995. Features of the homes include central air conditioning and a two-car garage. The comparables sold from February 2010 to August 2011 for prices ranging from \$240,000 to \$264,500 or from \$136.36 to \$160.00 per square foot of living area including land. The comparables have improvement assessments ranging from \$51,640 to \$61,160 or from \$33.34 to \$34.42 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant reiterated that he is entitled to a lower assessment based on a previous favorable decision by the Property Tax Appeal Board.

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 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 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 (3rd Dist. 2002). 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.

First, the Board finds the rollover provision pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not controlling in this 2011 appeal. Section 16-185 of the Property Tax Code requires assessments to be carried forward during the same general assessment period. The 2011 assessment year in DuPage County is the first year of a new general assessment period; therefore, the previous decision cannot be carried forward.

The Board gave less weight to the subject's listing price in June 2009 due to it occurring greater than 18 months prior to the subject's January 1, 2011 assessment date. The Board finds that 2009 market evidence lacks probative value as of the assessment date at issue.

Turning to the market value evidence in the record, the Board finds the parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 due to their sale dates occurring greater than 16 months after the subject's January 1, 2011 assessment date. In addition, comparable #3 has a dissimilar basement foundation, when compared to the subject's slab foundation. The Board finds the remaining four sales had varying degrees of similarity to the subject in location, size, age and features. The sales occurred from February 2010 to April 2011 for prices ranging from \$235,000 to \$264,500.<sup>2</sup> The subject's value as reflected by its assessment is \$275,535, which is above the range of the best sales in this record. After considering these comparables, the Property Tax Appeal Board finds a reduction is warranted.

The appellant also contends unequal treatment in the subject's improvement assessment. 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 Board finds after considering the reduction based on market value, a further reduction for assessment inequity is not justified.

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<sup>2</sup> The Board has used the information supplied by the appellant for the common comparable, since the appellant supplied Multiple Listing Service evidence.



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

*Tracy 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: May 21, 2014

*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.