



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

APPELLANT: Muawia Martini
DOCKET NO.: 12-03491.001-R-1
PARCEL NO.: 09-22-101-060

The parties of record before the Property Tax Appeal Board are Muawia Martini, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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: \$35,800
IMPR: \$185,660
TOTAL: \$221,460

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part two-story and part one-story dwelling of frame construction with 3,845 square feet of living area.¹ The dwelling was constructed in 2003. Features of

¹ The appellant's appraiser reported a dwelling size of 3,831 square feet of living area with a schematic drawing to support the estimated size. The assessing officials reported a dwelling size of 3,845 square feet of living

the home include a full basement with 90% finished area, central air conditioning, a fireplace and a three-car garage which contains 657 square feet of building area. The property has a 10,226 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property. The appraisal report conveyed an estimated market value of \$620,000 as of January 1, 2011, using the sales comparison approach to value.

Based on this information, the appellant requested the subject's assessment be reduced to \$206,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,460. The subject's assessment reflects a market value of \$664,646 or \$172.86 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located within the same neighborhood as the subject property.

Conclusion of Law

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. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives the appraisal submitted by the appellant no weight based on the value conclusion dated January 1, 2011 and the sales occurred from February 2010 to August 2010, which are

area with a schematic drawing to support the contention. The Board finds the slight difference in estimated size is insignificant when determining the correct assessment of the subject property based on the evidence in the record.

somewhat dated and less indicative of fair market value as of the January 1, 2012 assessment date. The Board finds the best evidence of market value to be the board of review comparable sales. The board of review comparables sold more proximate in time to the January 1, 2012 assessment date and have varying degrees of similarity to the subject in location, age and design. The board of review comparable sales sold for prices ranging from \$172.52 to \$218.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$172.86 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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: April 24, 2015



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.