



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

APPELLANT: Pierre Abi-Mansour
DOCKET NO.: 11-06323.001-R-2
PARCEL NO.: 09-01-103-018

The parties of record before the Property Tax Appeal Board are Pierre Abi-Mansour, the appellant, 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: \$106,690
IMPR.: \$361,890
TOTAL: \$468,580**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board for the prior tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) contesting the assessment for the 2011 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 is improved with a part two-story and part one-story single family dwelling of brick exterior construction with 4,050 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 769 square feet of

building area. The property has a 15,660 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with part two-story and part one-story single family dwellings of brick or frame construction that ranged in size from 3,193 to 4,291 square feet of living area. The dwellings were constructed from 1994 to 1998. The comparables were described by the appellant as having finished basements, central air conditioning and a garage ranging in size from 483 to 698 square feet of building area. The board of review submission indicated each comparable had one fireplace. These properties had improvement assessments ranging from \$179,710 to \$251,980 or from \$51.96 to \$58.72 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$250,510.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$468,580. The subject property has an improvement assessment of \$361,890 or \$89.36 per square foot of living area. The board of review submission included copies of the property record cards of the subject property and the comparables submitted by the parties.

The board of review submitted a narrative explaining that each of the appellant's comparables was receiving a 30% deduction for economic obsolescence due to their locations on a street south and adjacent to Ogden Avenue with commercial property directly to the west. The board of review asserted the location of the appellant's comparables is not similar to the subject's location. The board of review also asserted that each of the appellant's comparables was a slightly inferior quality of construction than the subject property. Accounting for quality of construction, location and differences in amenities, the board of review submission indicated that the appellant's comparables would have adjusted improvement assessments ranging from \$86 to \$91 per square foot of living area, rounded.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with a part one-story and part two-story dwelling and two part two-story and part one-story dwellings of frame or brick construction ranging in size from 3,831 to 4,173 square feet of living area. The dwellings were constructed from 1993

to 2003. Each comparable had a full basement that was fully or partially finished, central air conditioning, one or two fireplaces and garages ranging in size from 516 to 1,069 square feet of building area. One comparable had the same neighborhood code as the subject property. The board of review indicated the remaining two comparables were located in a similar neighborhood as the subject. The comparables had improvement assessments ranging from \$349,920 to \$380,210 or from \$88.52 to \$91.34 per square foot of living area. The board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted that the subject property does not have cedar shake roof as indicated on the subject's property record card but has an asphalt roof. The appellant also disagreed with the assessor's description of the subject property as contained on the property record card with respect to the flooring, internal finish as pine and the quality construction grade of 1.8. The appellant also asserted that board of review comparable #1 had upgraded finishes and board of review comparables #2 and #3 are located in a different neighborhood.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables had varying degrees of similarity to the subject property and were most similar to the subject property in location. These comparables had improvement assessments that ranged from \$88.52 to \$91.34 per square foot of living area. The subject's improvement assessment of \$89.36 per square foot of living area falls within the range established by the comparables submitted by the board of review. Little weight was given the comparables

submitted by the appellant primarily due to location. The record disclosed that each of the appellant's comparables was receiving a 30% deduction for economic obsolescence due to their locations on a street south and adjacent to Ogden Avenue with commercial property directly to the west. The subject property was not similarly located and was not receiving this negative deduction. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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

K. L. Fan

Mario Morris

Member

Member

JR

Member

Acting Member

Robert Steffen

Acting 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 19, 2016

A. Proctor

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.