



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

APPELLANT: Chaden Sbai  
DOCKET NO.: 13-02726.001-R-1  
PARCEL NO.: 09-13-308-011

The parties of record before the Property Tax Appeal Board are Chaden Sbai, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$159,580  
**IMPR:** \$216,010  
**TOTAL:** \$375,590

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 2013 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 brick construction with 4,383 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an 803 square foot garage. The

property has a 15,001 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, which are located in different neighborhood codes assigned by the assessor than the subject property. The comparables are described as two-story dwellings of brick and frame construction that were 8 to 17 years old. The homes range in size from 3,883 to 4,767 square feet of living area and have basements with finished areas. Each comparable has central air conditioning, two or four fireplaces and a three-car garage. The properties sold between April and October 2012 for prices ranging from \$1,000,000 to \$1,160,000 or from \$231 to \$263 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$358,919 which would reflect a market value of approximately \$1,076,757 or \$245.67 per square foot of living area, including land, which is the average per-square-foot market value of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$375,590. The subject's assessment reflects a market value of \$1,127,221 or \$257.18 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and documentation prepared by the Downers Grove Township Assessor's Office. The assessor contends that appellant's comparables are located in "different neighborhoods" and are from .81 of a mile and 1.05-miles from the subject property. The assessor also contended that the comparables of the appellant were different in "quality class construction."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. Board of review comparable #1 was located .82 of a mile from the subject property and the remaining board of review comparables were located in the same neighborhood code assigned by the assessor as the subject property. These comparable properties consist of two, part two-story and part one-story and two, part one-story and part two-

story dwellings that were built between 1994 and 2011. The homes range in size from 3,996 to 4,262 square feet of living area. Each comparable has a full or partial basement, one of which is finished. Three of the comparables have central air conditioning and each has from two or four fireplaces. The comparables have a garage ranging in size from 674 to 823 square feet of building area. These properties sold between October 2012 and November 2013 for prices ranging from \$1,355,000 to \$1,975,000 or from \$329 to \$463 per square foot of living area, including land, rounded.

The township assessor also addressed adjustments to the comparables of both parties for differences from the subject, which were reportedly based upon the individual components in the cost approach to value which were used to calculate the original assessments. Those "adjusted" estimated market values range from \$182 to \$299 per square foot of living area, including land.

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

#### **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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparables #3 and #4 which differ in design from the subject by being part one-story and part two-story homes and are also substantially newer in age than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1 and #2. These most similar comparables sold between April 2012 and June 2013 for prices ranging from \$1,000,000 to \$1,399,000 or from \$231 to \$350 per square foot of

living area, including land, rounded. The subject's assessment reflects a market value of \$1,127,221 or \$257.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments and the differences in these most similar comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by these most similar comparable properties contained in the record.

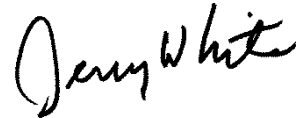
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member

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Acting Member



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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: November 20, 2015



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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.