



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

APPELLANT: Tarik El-Hage
DOCKET NO.: 13-02836.001-R-1
PARCEL NO.: 09-24-200-010

The parties of record before the Property Tax Appeal Board are Tarik El-Hage, the appellant, by attorney Donald T. Rubin of Rubin & 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: \$74,210
IMPR.: \$68,870
TOTAL: \$143,080

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) contesting 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 is improved with a one-story dwelling of brick exterior construction with 1,704 square feet of living area. The dwelling was constructed in 1957 with an addition in 1962. Features of the property include a partial basement that is partially finished, central air conditioning, one fireplace and a detached garage with 700 square feet of building area. The property is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

comparables improved with one-story dwellings of brick or frame exterior construction that have 1,633 and 2,165 square feet of living area. The dwellings were constructed from 1954 to 1974 with comparable #3 having an addition in 1970. Each comparable has an unfinished basement, one comparable has central air conditioning, each comparable has one fireplace and each comparable has a garage ranging in size from 336 to 626 square feet of building area. The comparables have improvement assessments ranging from \$62,750 to \$80,420 or from \$35.74 to \$38.43 per square foot of living area. The appellant asserted the comparables had a weighted average improvement assessment of \$36.98 per square foot of living area; an average improvement assessment of \$37.10 per square foot of living area; and a median unit value of \$37.15 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$63,022 or \$36.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$143,080. The subject property has an improvement assessment of \$68,870 or \$40.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of frame or brick construction that ranged in size from 1,699 to 1,769 square feet of living area. The dwellings were constructed from 1955 to 1963 with comparable #2 having an addition in 1967. Two of the comparables have unfinished basements, one comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 440 to 675 square feet of building area. These comparables have improvement assessments ranging from \$60,620 to \$71,020 or from \$34.27 to \$41.51 per square foot of living area. The board of review contends the subject property is fairly assessed.

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 appellant's comparable #3 and board of review comparables #1 and #2 as these three comparables were most similar to the subject in size, age and features. These comparables had improvement

assessments that ranged from \$38.43 to \$41.51 per square foot of living area. The subject's improvement assessment of \$40.42 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #1 and #2 due to differences from the subject in size and/or age. Less weight was given to board of review comparable #3 due to the fact it had no basement, no central air condition and no fireplace, dissimilar to the subject's features. 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



Member



Member



Acting Member



Member



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: January 22, 2016



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.