



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

APPELLANT: Ayman Ads
DOCKET NO.: 13-03646.001-R-1
PARCEL NO.: 09-12-320-016

The parties of record before the Property Tax Appeal Board are Ayman Ads, the appellant, by attorney Nora Doherty of Steven B. Pearlman & Associates 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: \$86,080
IMPR.: \$286,040
TOTAL: \$372,120

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 is improved with a part two-story and part one-story single family dwelling of brick and cedar exterior construction with 3,662 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces and a two-car attached garage. The property has a 15,973 square foot site and is located in Hinsdale, 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 estimating the subject property had a market value of \$1,025,000

as of January 1, 2013. The appraisal was prepared by Joseph Parker, a certified residential appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using six comparable sales improved with traditional style dwellings that ranged in size from 3,491 to 4,320 square feet of living area. The dwellings ranged in age from 11 to 18 years old. Each comparable has a basement with five being partially finished, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables sold from January 2012 to July 2013 for prices ranging from \$1,000,000 to \$1,067,500 or from \$231.48 to \$299.91 per square foot of living area, including land. The appraiser made adjustment to the comparables to account for differences from the subject and arrived at adjusted prices ranging from \$916,500 to \$1,048,600.¹ Based on this evidence the appellant requested the subject's total assessment be reduced to \$341,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$372,120. The subject's assessment reflects a market value of \$1,116,807 or \$304.97 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor. The comparables were improved with two part two-story and part one-story dwellings and a part two-story, part three-story and part one-story dwelling that ranged in size from 3,344 to 3,802 square feet of living area. The dwellings were constructed in 1998 and 1999. Each comparable has a full basement with one being partially finished, central air conditioning, two or three fireplaces and garages ranging in size from 441 to 704 square feet of building area. The sales occurred from June 2012 to January 2013 for prices ranging from \$1,140,000 to \$1,550,000 or from \$340.91 to \$407.68 per square foot of living area, including land.

The board of review narrative indicated all the comparable sales submitted by the parties had unadjusted prices ranging from \$231 to \$408 per square foot of living area, rounded. It also indicated the adjusted prices for the comparables ranged from \$265 to \$315 per square foot of living area, including land, rounded. The board of review contends the subject's assessment reflecting a market value of \$305 per square foot of living area, including land, appears accurate.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review and provided

¹ It appears the appraiser made errors in the fireplace adjustments to comparable sales #2 and #5.

a map depicting the location of the comparable sales submitted by the parties in reference to 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 finds the record contains an appraisal with six comparable sales provided by the appellant and three comparable sales provided by the board of review. The comparable sales had varying degrees of similarity to the subject property and sold from January 2012 to July 2013 for prices ranging from \$1,000,000 to \$1,550,000 or from \$231.48 to \$407.68 per square foot of living area, including land. The evidence provided by the board of review disclosed that appellant's appraisal comparable sales #2 and #3 as well as board of review comparable sales #1 and #3 were located in the same assessment neighborhood as the subject property. These four properties sold from January 2012 to May 2013 for prices ranging from \$1,047,000 to \$1,550,000 or from \$291.51 to \$407.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,116,807 or \$304.97 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence the Board finds 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.

Mario Alvares

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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 22, 2016

A. Heston

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.