



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

APPELLANT: Sanallah Khalil
DOCKET NO.: 14-02825.001-R-2
PARCEL NO.: 06-35-206-002

The parties of record before the Property Tax Appeal Board are Sanallah Khalil, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$188,190
IMPR.: \$651,810
TOTAL: \$840,000

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 2014 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 three-story single-family dwelling of stone exterior construction with 7,549 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full finished basement, central air conditioning, four fireplaces and an attached stone exterior constructed four-car garage. The property has a 44,335 square foot site within a gated community and is located in Oak Brook, York 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. The comparable parcels range in size from 35,546 to 62,138 square feet of land area that are improved with a three-story and two, two-story masonry dwellings that were 1 to 24 years old. The dwellings contain either 7,334 or 8,448 square feet of living area and feature basements that have finished areas, central air

conditioning, four or five fireplaces and a three-car or a four-car garage. Comparable #3 also has a pool and coach house. The properties sold between June 2013 and February 2014 for prices ranging from \$1,900,000 to \$2,520,000 or from \$224.91 to \$343.61 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$715,603 which would reflect a market value of \$2,147,024 or \$284.41 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$840,000. The subject's assessment reflects a market value of \$2,520,252 or \$333.85 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and comparable sales data prepared by the York Township Assessor's Office. In the memorandum, the assessor noted that appellant's comparable #2 is most similar to the subject property in size and sold in February 2014 for \$2,520,000 which "is the market value the Assessor's office has on the subject." As to appellant's comparable #1, the assessor contends construction on this dwelling began in November 2006 and when work stopped about one-half of the home was built; the dwelling remained unfinished until it was purchased in February 2013 for \$450,000 and the new owner completed the dwelling resulting in the sale in January 2014 as reported by the appellant.

As part of the board of review's submission, the appellant's comparables were reiterated in a grid analysis where appellant's comparable #3 was reported as dwelling containing 4,764 square feet of living area which resulted in a sale price of \$438.08 per square foot of living area, including land, as compared to the appellant's contention of a 7,334 square foot dwelling. Additionally there was a notation on the grid analysis that appellant's comparable #1 was a prorated assessment for 2014 (the dwelling was newly built in 2014).

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where board of review comparable #2 is the same property as appellant's comparable #2. The comparable parcels range in size from 35,560 to 49,019 square feet of land area and are improved with three, two-story and two, three-story masonry dwellings that were built between 2008 and 2011. The homes range in size from 7,242 to 8,436 square feet of living area and feature basements and three-car or four-car garages. The properties sold between February 2010 and August 2014 for prices ranging from \$2,520,000 to \$3,500,000 or from \$343.61 to \$521.34 per square foot of living area, including land.

Based on this evidence, 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 properties to support their respective positions before the Property Tax Appeal Board with one common property between the parties. The Board has given reduced weight to appellant's comparable #3 as this dwelling is reported to be much smaller in living area square footage than the subject dwelling. The Board has also given reduced weight to board of review comparables #1, #3 and #4 as each of these sales occurred between 2010 and 2012, dates more remote in time to the valuation date at issue of January 1, 2014 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #2 and #5, where both parties' comparable #2 is the same property. These comparables have varying degrees of similarity to the subject property. These most similar comparables sold between June 2013 and August 2014 for prices ranging from \$1,900,000 to \$3,200,000 or from \$224.91 to \$379.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,520,252 or \$333.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by two of these three most similar sales. 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: August 19, 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.