



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

APPELLANT: Nacer Hedroug
DOCKET NO.: 14-03131.001-R-1
PARCEL NO.: 06-34-403-007

The parties of record before the Property Tax Appeal Board are Nacer Hedroug, the appellant, by Terrence J. Benshoof, Attorney at Law in Glen Ellyn; 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: \$31,660
IMPR.: \$90,470
TOTAL: \$122,130

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 two-story dwelling of brick and frame exterior construction with 2,999 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning and a two-car garage. The property has an 8,400 square foot site and is located in Westmont, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal.¹ The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables

¹ At the hearing, the appellant made a motion to withdraw his overvaluation argument that was originally part of his appeal. The board of review did not object to the appellant's motion. The Property Tax Appeal Board hereby grants the appellant's motion.

located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick and frame or brick, frame and stone exterior construction and were built in 1980 or 1986. Each comparable has a basement, central air conditioning and a two-car garage. The dwellings range in size from 2,476 to 3,742 square feet of living area and have improvement assessments that range from \$60,210 to \$89,520 or from \$23.92 to \$27.34 per square foot of living area.

During the hearing the appellant's attorney stated that his client believed that his house was being assessed for too much square feet of living area due to an enclosed porch which is being assessed as living area. At the hearing it was agreed that the township assessor's office would make an inspection of the property to determine the square foot of living area.

The appellant requested that the improvement assessment be reduced to \$28,940 or \$22.81 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 of \$122,130. The subject property has an improvement assessment of \$90,470 or \$30.17 per square foot of living area. Representing the board of review was Board Chairman Anthony Bonavolonta. Bonavolonta called York Township Deputy Assessor Hartley Wilson as a witness. Wilson prepared the evidence submitted on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same neighborhood as the subject property. Wilson testified that the comparables are improved with two-story dwellings of frame or brick and stone exterior construction and were built in 1986 or 1987. Wilson testified that each comparable has a basement, central air conditioning and a two-car or three-car garage. The dwellings range from 1,815 to 2,980 square feet of living area and have improvement assessments that range from \$58,530 to \$105,270 or from \$24.38 to \$35.33 per square foot of living area. The board of review requested the assessment be confirmed.

Conclusion of Law

Subsequent to the hearing, an inspection was conducted pertaining to the amount of living area of the subject property. After inspection it was determined that the county's records were correct.

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 parties submitted eight assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and #3 along with the board of review

comparable #3, #4 and #5 due to their dissimilar dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1, and #2. These comparables are more similar in location, dwelling size, age and features when compared to the subject. These comparables had improvement assessments that ranged from \$26.45 to \$35.33 per square foot of living area. The subject's improvement assessment of \$30.17 per square foot of living area falls within the range established by the best comparables in this record. 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



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: January 27, 2017



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.