



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

APPELLANT: Ayman Ads  
DOCKET NO.: 14-03230.001-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:** \$86,490  
**IMPR.:** \$287,380  
**TOTAL:** \$373,870

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 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 properties 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 comparable sales to account for differences from the subject and arrived at adjusted prices ranging from \$916,500 to \$1,048,600.<sup>1</sup> 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 \$373,870. The subject's assessment reflects a market value of \$1,121,722 or \$306.31 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor. The comparables were improved with two part 2-story and part 1-story dwellings and two part 2-story, part 3-story and part 1-story dwellings of brick or frame construction that ranged in size from 3,042 to 3,973 square feet of living area. The dwellings were constructed from 1999 to 2006. Each comparable has a full basement with three being partially finished, central air conditioning, two or three fireplaces and garages ranging in size from 400 to 704 square feet of building area. Each comparable had the same assessment neighborhood code as the subject property. The sales occurred from July 2012 to June 2014 for prices ranging from \$1,042,500 to \$1,550,000 or from \$317.14 to \$407.68 per square foot of living area, including land.

The board of review submitted a narrative discussing the comparable sales contained in the appraisal and submitted by the board of review. It noted that appraisal comparable sales #2 and #3 were located in the same assessment neighborhood as the subject property. The board of review asserted that those six comparable sales in the record that were in the same neighborhood as the subject property had prices ranging from \$292 to \$408 per square foot of living area, rounded, with a median price of \$343 per square foot of living area, rounded. The board of review argued the subject's assessment reflecting a market value of \$306

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

per square foot of living area is at the low end of the range of the recently sold properties in the neighborhood. The board of review requested confirmation of the 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 Board finds the record contains an appraisal with six comparable sales provided by the appellant and four comparable sales provided by the board of review. The comparable sales had varying degrees of similarity to the subject property. 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 were located in the same assessment neighborhood as the subject property. The Board gives these sales the most weight to due location. These six properties sold from January 2012 to June 2014 for prices ranging from \$1,042,500 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 \$1,121,722 or \$306.31 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 Albino*

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.