



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

APPELLANT: Tarik Zayed
DOCKET NO.: 14-03288.001-R-1
PARCEL NO.: 09-18-407-015

The parties of record before the Property Tax Appeal Board are Tarik Zayed, the appellant,¹ 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: \$48,970
IMPR.: \$61,250
TOTAL: \$110,220

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 one-story dwelling of frame and brick exterior construction with 1,524 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 441 square foot garage. The property has a 12,600 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .48 of a mile of the subject property. The comparables consist of one-story dwellings that were built between 1963 and 1982. The homes range in size from 1,454 to 1,603 square feet of living area with partial basements. Three of the comparables have garages ranging in size from 336 to 546 square feet of building area. The comparables sold between January 2013 and February 2014 for prices

¹ Attorney Jerri K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 18, 2016.

ranging from \$156,000 to \$290,000 or from \$107.29 to \$181.57 per square foot of living area, including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date, land, age, square footage, basement, baths and/or garage. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$274,938 or a total assessment of \$91,637. At the bottom of the analysis, data sources were listed as Assessor, County, MLS, Realist and Marshall & Swift. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,220. The subject's assessment reflects a market value of \$330,693 or \$216.99 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 data prepared by the Downer Grove Township Assessor's Office. The assessor contended that the appellant's comparable dwellings were much older than the subject and thus had greater depreciation than the subject. In reiterating the appellant's comparables, the board of review reported that three of the comparables had original dates of construction ranging from 1925 to 1958 with dates of remodeling or rehabilitation ranging from 1970 to 1982. In addition, the memorandum outlined differences and adjustments for water issues on the land, condition issues, a lower assessment due to partial demolition and similar factors necessitating adjustment(s) to the comparables.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The comparables consist of one-story dwellings of frame or brick construction that were built between 1958 and 1969. The homes range in size from 1,248 to 1,605 square feet of living area and feature full basements, two of which have finished areas. One comparable has central air conditioning and two comparables each have a fireplace. Each comparable has a garage ranging in size from 441 to 506 square feet of building area. The comparables sold between June 2013 and March 2014 for prices ranging from \$275,000 to \$450,000 or from \$220 to \$303 per square foot of living area, including land, rounded.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, former counsel for the appellant argued and presented documentation that appellant's comparable #1, while it may have been an "estate" sale, was on the market for over two months and was not described as having condition issues. As to the purported water issues on the comparable properties, counsel noted that none of the listing data indicated there were water issues. As to board of review comparable #2, counsel noted that the listing indicated the property was a "professional redesign" and was thus a superior property when compared to the subject. Copies of listings for the board of review comparables were provided for "consideration."

The appellant's former counsel also placed both parties' comparable sales in a grid analysis with Property Equalization Values (adjustments) to all of the comparables for sale date, land, age, square footage, basement, baths and/or garage. Again, no evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a new value estimate for the subject property of \$307,572 or a total assessment of \$102,514.

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 sale to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which dwelling was originally constructed in 1925, making it substantially older than the subject. Each of the remaining six comparables were built between 1957 and 1969 with remodeling or rehabilitation done to two of these comparables in 1970 and 1973, respectively.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with the board of review comparables. These most similar comparables sold between January 2013 and March 2014 for prices ranging from \$225,000 to \$450,000 or from \$153.69 to \$303.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$330,693 or \$216.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The comparables presented by the appellant set the lower end of the range. The comparables presented by the township assessor set the upper end of the range. 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: _____

February 24, 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.