



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

APPELLANT: Reza Hagnihat
DOCKET NO.: 15-05243.001-R-1
PARCEL NO.: 06-28-209-011

The parties of record before the Property Tax Appeal Board are Reza Hagnihat, 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: \$123,110
IMPR.: \$241,240
TOTAL: \$364,350

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 2015 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 2-story dwelling of frame and masonry construction with 5,130 square feet of living area. The dwelling was constructed in 1968. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 39,050 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables had varying degrees of similarity when compared to the subject. All were two story masonry or frame and masonry dwellings. Two of the comparables featured unfinished basements one had a partially finished basement. Each of the comparables featured central air conditioning, 2 fireplaces and two or three-car garages. They were built between 1962 and 1993. The dwellings

range in size from 4,561 to 4,757 square feet of living area and have improvement assessments ranging from \$188,850 to \$197,800 or from \$41.41 to \$42.06 per square foot of living area. The appellant requested the total assessment be reduced to \$336,945.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$364,350. The subject property has an improvement assessment of \$241,240 or \$47.03 per square foot of living area. In support of the subject's assessment the board of review submitted information on four equity comparables. The comparables had varying degrees of similarity when compared to the subject. All were two story frame and masonry dwellings built between 1966 and 1983. Three had finished basements. All of the comparables featured central air conditioning, fireplaces and 3 or 4-car garages. The dwellings range in size from 5,187 to 6,782 square feet of living area and have improvement assessments ranging from \$250,880 to \$302,290 or from \$42.24 to \$50.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 and to board of review comparables #1, #3 and #4 based on their dissimilar age, dwelling size, and/or finished basement when compared to the subject's unfinished basement. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparable #2. These comparables were very similar to the subject in location, style, construction, age, dwelling size and features. These comparables had improvement assessments of \$41.41 and \$47.89 per square foot of living area. The subject's improvement assessment of \$47.03 per square foot of living area falls between the two 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



Acting 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: _____

May 19, 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.