



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

APPELLANT: Haron Saadeh
DOCKET NO.: 17-05146.001-R-1
PARCEL NO.: 03-14-210-119

The parties of record before the Property Tax Appeal Board are Haron Saadeh, the appellant, by attorney Dennis D. Koonce in Frankfort; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds *a reduction* 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: \$29,240
IMPR.: \$67,090
TOTAL: \$96,330

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 2017 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 two-story dwelling of frame construction with 2,544 square feet of living area. The dwelling was constructed in 2001. Features of the property include a full unfinished basement, central air conditioning, one fireplace, and a detached two-car garage with 506 square feet of building area. The property has a 4,600 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 24, 2016 for a price of \$289,000. The appellant identified the seller as John Kerarns and indicated the parties were not related. The appellant also disclosed the property was sold through a Realtor, Re/Max Central, had been advertised in the Multiple Listing Service (MLS) and had been on the market 111 days. To document the transaction the appellant submitted a copy of the settlement statement and a copy of the subject's MLS listing sheet. The listing sheet disclosed the property was initially

listed on January 20, 2016 for a price of \$325,000 and described the home as being in pristine condition. Based on this evidence, the appellant requested the subject's assessment be reduced to \$96,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,300. The subject's assessment reflects a market value of \$327,933 or \$128.90 per square foot of living area, land included, when using the 2017 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 three comparable sales improved with two-story dwellings of frame or frame and brick construction that had either 2,521 or 2,714 square feet of living area. The homes were built from 2001 to 2004. Each property has an unfinished basement, central air conditioning, one fireplace and a detached garage with 506 square feet of building area. These properties have sites with either 5,000 or 5,300 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from February 2014 to March 2015 for prices ranging from 330,000 to \$348,500 of from \$126.75 to \$138.24 per square foot of living area, land included.

In rebuttal the board of review submitted comments from the Dawn Aderholt, Residential Division Manager from the Addison Township Assessor's Office, asserting that the ALTA settlement statement submitted by the appellant was not signed and the assessor's office never received a signed copy after making a request for the same. She indicated that the subject property sold for a price quite a bit below others in the area and the assessor's office would like to know what additional concessions may have taken place. A copy of the subject's parcel history report maintained by Addison Township was submitted disclosing the property sold for a price of \$289,000 in June 2016 and transferred by warranty deed.

The board of review requested the assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2020 for a price of \$289,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market through the Multiple Listing Service and it had been on the market for 111 days. In further support of the transaction the appellant submitted a copy of the settlement statement and a copy of the MLS listing sheet.

The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Although the board of review submitted three comparable sales that were similar to the subject property in most respects, these properties did not sell as proximate in time to the assessment date as did the subject property, which reduces the weight that can be given these sales as they relate to market value as of January 1, 2017. Based on this record the Board finds the subject property had a market value of \$289,000 as of January 1, 2017. Since market value has been determined the 2017 three-year average median level of assessment for DuPage County of 33.33% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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 18, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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