



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

APPELLANT: Moosa Shubak
DOCKET NO.: 19-08322.001-R-1
PARCEL NO.: 03-14-307-042

The parties of record before the Property Tax Appeal Board are Moosa Shubak, the appellant, by attorney Dimitrios Trivizas of Dimitrios P. Trivizas, Ltd. in Skokie, 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: \$25,030
IMPR.: \$88,130
TOTAL: \$113,160

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 2019 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 frame and brick construction containing 2,560 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 440 square feet of building area. The property has an 8,533 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick and frame construction ranging in size from 2,168 to 2,576 square feet of living area. The dwellings were constructed from 1935 to 1998. Each comparable has an unfinished basement. Two comparables have central air conditioning and one fireplace. Each comparable has a garage ranging in size from 400 to 576

square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .50 of one mile from the subject property. The improvement assessments on these properties range from \$67,780 to \$87,160 or from \$31.26 to \$33.91 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$84,480.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,160. The subject property has an improvement assessment of \$88,130 or \$33.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a comparable report containing information on five equity comparables improved with two-story dwellings of frame and brick construction with either 2,266 or 2,422 square feet of living area. The dwellings were built in 1998 and 2000. Each comparable has basement with one being partially finished, central air conditioning, and an integral garage ranging in size from 418 to 484 square feet of building area. Four comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property. The improvement assessments on these properties range from \$76,950 to \$84,260 or from \$32.91 to \$34.79 per square foot of living area.

The appellant's counsel submitted rebuttal comments regarding the purchase prices of the board of review comparables as reported in the grid analysis.

Conclusion of Law

The appellant 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.

As an initial matter, the appellant marked assessment equity as the basis of the appeal. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. . . ." (35 ILCS 200/16-185). Furthermore, section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill. Admin. Code 1910.50(a). Pursuant to these provisions, the Property Tax Appeal Board finds this appeal is limited to assessment equity and the Board will give no consideration to any sales data reported on the comparables submitted by the parties.

The record contains eight comparables submitted by the parties to support their respective positions. The comparables are similar to the subject property in location and improved with homes similar to the subject dwelling in style. The Board gives less weight to the appellant's comparables due to differences from the subject dwelling in age and the fact that comparable #1 has no central air conditioning and no fireplace, features of the subject dwelling. The Board

gives more weight to the comparables provided by the board of review as these properties are improved with dwellings more similar to the subject in age than are the comparables provided by the appellant. The board of review comparables have improvement assessments ranging from \$76,950 to \$84,260 or from \$32.91 to \$34.79 per square foot of living area. The subject's improvement assessment of \$88,130 or \$33.43 per square foot of living area is within the range established by the best comparables in this record on a per square foot basis. 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. 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: June 21, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Moosa Shubak, by attorney:
Dimitrios Trivizas
Dimitrios P. Trivizas, Ltd.
4957 Oakton Street
No. 217
Skokie, IL 60077

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187