



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

APPELLANT: Andranik Aristakessian
DOCKET NO.: 19-08922.001-R-1
PARCEL NO.: 03-24-400-033

The parties of record before the Property Tax Appeal Board are Andranik Aristakessian, the appellant, by attorney Sandra Aguilera in Bensenville, 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: \$31,070
IMPR.: \$102,750
TOTAL: \$133,820

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 is improved with a two-story dwelling of frame and brick construction containing 3,294 square feet of living area. The dwelling was built in 2001 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 546 square feet of building area. The property has a 5,973 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant marked assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of frame or brick and frame construction with either 2,844 or 2,950 square feet of living area. The dwellings were built in 1998 and 2000 and are either 19 or 21 years old. Each comparable has an unfinished basement, central air conditioning, and a built-in or attached garage with either 504 or 660 square feet of building area. Three comparables have one

fireplace.¹ The comparables have sites ranging in size from 7,140 to 9,282 square feet of land area. The appellant's comparables are located along the same street and within the same block as the subject property. The comparables have improvement assessments ranging from \$85,260 to \$95,610 or from \$29.98 to \$32.93 per square foot of living area. These same properties have land assessments of \$31,070 or \$32,710. The appellant requested the subject's land assessment be reduced to \$31,070 and the improvement assessment be reduced to \$93,930 or \$28.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,460. The subject property has an improvement assessment of \$102,750 or \$31.19 per square foot of living area. The subject has a land assessment of \$32,710.

In support of its contention of the correct assessment the board of review submitted information on seven comparables improved with two-story dwellings of frame, brick or frame and brick construction ranging in size from 1,858 to 3,792 per square feet of living area. The dwellings were built from 1952 to 2006. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace, and a built-in or attached garage ranging in size from 396 to 743 square feet of building area. The comparables have sites ranging in size from 9,045 to 21,000 square feet of land area. The board of review comparables have the same assessment neighborhood code as the subject property. The board of review submission include a map depicting the location of both parties' comparables relative to the subject property. The comparables have improvement assessments ranging from \$59,210 to \$122,710 or from \$31.57 to \$33.81 per square foot of living area. These same properties have land assessments ranging from \$32,710 to \$42,520. The board of review requested confirmation of the 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 met this burden of proof with respect to the land assessment and a reduction in the subject's assessment is warranted.

With respect to the improvement assessment, the Board finds the best evidence of assessment equity to be the appellant's comparables and board if review comparables #1, #2, #4 and #5 as these properties are improved with dwellings most similar to the subject dwelling in size, age and features. These comparables have improvement assessments that range from \$85,260 to \$118,140 or from \$29.98 to \$33.81 per square foot of living area. The subject's improvement assessment of \$102,750 or \$31.19 per square foot of living area falls within the range established

¹ The board of review provided copies of the property record cards for all the comparables submitted by the parties. The property record card associated with appellant's comparable #1 described the property has not having a fireplace.

by the best comparables in this record. The Board finds the subject has an improvement assessment below all but one of the best comparables on a per square foot basis. Less weight was given board of review comparables #3, #6 and #7 due to differences from the subject dwelling in size and/or age. 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 improvement assessment is not warranted.

With respect to the land assessment, the Board finds the best comparables to be those provided by the appellant, which are located along the same street, within the same block, and in the same cul-de-sac as the subject based on their addresses and the map provided by the board of review. Each of these comparables has a larger site than the subject property. The subject has a land assessment of \$32,710, however, three of the four comparables have a land assessment of \$31,070, lower than the subject's land assessment. Based on this record, considering the subject's land area in relation to the best comparables, the Board finds a reduction in the subject's land assessment commensurate with the appellant's request is appropriate.

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

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