



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

APPELLANT: Ahmad Tayeh
DOCKET NO.: 20-07553.001-R-1
PARCEL NO.: 06-27-401-002

The parties of record before the Property Tax Appeal Board are Ahmad Tayeh, 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 ***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: \$84,450
IMPR.: \$195,260
TOTAL: \$279,710

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 2020 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 brick and masonry exterior construction with 3,737 square feet of living area. The dwelling was constructed in 1969. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a two-car garage. The property has a 16,129 square foot site and is located in Oak Brook, York 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 six equity comparables that have the same assessment neighborhood code as the subject and are located within .7 of a mile from the subject. The comparables are improved with two-story dwellings of frame and brick or brick and masonry exterior construction ranging in size from 3,283 to 4,577 square feet of living area. The dwellings were built from 1939 to 1985. The comparables each

have a basement, three of which have finished area. Each comparable has central air conditioning, one to four fireplaces and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$173,410 to \$221,390 or from \$48.37 to \$54.31 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$191,596 or \$51.27 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 \$314,460. The subject property has an improvement assessment of \$230,010 or \$61.55 per square foot of living area.

The board of review submitted a memorandum and a comparable report prepared by the York Township Assessor's Office. The spreadsheet lists the appellant's comparables and the township assessor's comparables. The assessor disclosed the subject property was purchased in September 2019 for a price of \$1,125,000.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject. The comparables are the same properties as the appellant's comparables #4, #5 and #6, respectively, which were previously described.¹ Given the revised dwelling sizes, the board of review comparable comparables range from \$50.50 to \$56.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel asserted that the board of review comparables #1 to #3 are the appellant's comparables #4 to #6. Counsel contends the board of review comparable properties range from \$50.50 to \$56.02 or an unadjusted average per square foot of \$53.36, which supports a reduction in 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six suggested equity comparables for the Board's consideration, three of which were common to the parties. The Board has given less weight to the appellant's comparables #3 and #5/board of review comparable #2 due to differences from the subject in dwelling size or age, when compared to the subject.

¹ The parties differ as to the dwelling size and age of board of review comparables #2 and #3/appellant's comparables #5 and #6. The board of review reported the dwellings were built in 1985 and 1974 and contain 3,167 and 3,633 square feet of living area, respectively, which were not refuted by the appellant in rebuttal.

The Board finds the best evidence of assessment equity to be remaining comparables, which includes two common comparables. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design, age and some features. However, two of the four comparables lack finished basement area, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$173,410 to \$186,100 or from \$49.40 to \$53.27 per square foot of living area. The subject's improvement assessment of \$230,010 or \$61.55 per square foot of living area is greater than the four best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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:

July 18, 2023



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

Ahmad Tayeh, 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