



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

APPELLANT: Ahmad Tayeh  
DOCKET NO.: 20-07554.001-R-1  
PARCEL NO.: 06-19-404-133

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 **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:** \$ 5,400  
**IMPR.:** \$40,800  
**TOTAL:** \$46,200

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 residential condominium unit in a brick condominium building which was constructed in 1975. The subject unit contains 1,450 square feet of living area and features central air conditioning. The property is located in Lombard, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales of condominium units similar to the subject. The comparable units range in size from 1,080 to 1,456 square feet of living area and feature central air conditioning. The comparables sold from November 2017 to September 2019 for prices ranging from \$112,000 to \$154,500 or from \$82.41 to \$106.11 per square foot of living area. In a brief, counsel for the appellant contends that the comparable sales presented reflect arms' length transactions which had no relationship between the parties to the transaction,

were sold using licensed realtors, were advertised on and exposed to the open market and/or where there was no evidence of duress or compulsory buying or selling of the properties. Moreover, these comparable sales depict an unadjusted average sales price of \$130,500.

Based on the foregoing evidence and argument, the appellant requested a reduced assessment for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,200. The subject's assessment reflects a market value of \$138,323 or \$95.40 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and evidence prepared by Jerald L. Rudman, Deputy Assessor with York Township. As part of the response, the assessor noted that the subject's estimated market value as reflected by its assessment falls within the range of the appellant's own comparable sales data.

In further support of its contention of the correct assessment, the board of review through the township assessor's office submitted information on five comparable sales, where board of review comparable sales #1 and #5 are the same properties as appellant's comparable sales #2 and #4, respectively. The comparable condominium units contain either 1,450 or 1,456 square feet of living area. The comparables sold from November 2018 to November 2020 for prices ranging from \$135,500 to \$173,000 or from \$93.45 to \$118.82 per square foot of living area.

In a second spreadsheet, the assessing officials depict that the median sales price of the board of review's comparable sales is \$145,000.

In rebuttal, counsel for the appellant argued that board of review comparable sales #2, #3 and #4, each of which sold in 2020, should be stricken based on the procedural rules applicable to proceedings before the DuPage County Board of Review (citing Rule 9). Counsel further asserted that the board of review had not presented sufficient data to challenge the appellant's claim.

In a surrebuttal filing, the board of review through the township assessor's office disputed the interpretation of cited Rule 9. It was further asserted that the subject property has been assessed within the sales price range of the comparables presented in this record. The township assessor further addressed data concerning uniformity, sales ratio studies for the subject and for the subject's entire condominium complex.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sale #1 as its sale date in November 2017 is less proximate in time to the valuation date at issue of January 1, 2020 than other similar comparables in the record. The Board has also given reduced weight to appellant's comparable sale #3 and to board of review comparable sale #4, each of which appear to be outliers on the low and high end, respectively, as compared to other sales data in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #1, #2, #3 and #5, which includes the parties' two common comparable properties. These most similar comparables sold from November 2018 to November 2020 for prices ranging from \$135,500 to \$164,000 or from \$93.45 to \$113.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$138,323 or \$95.40 per square foot of living area, including land, which is well within and at the lower end of the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

May 16, 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