



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

APPELLANT: Costi Khoury
DOCKET NO.: 20-08037.001-R-1
PARCEL NO.: 03-24-105-001

The parties of record before the Property Tax Appeal Board are Costi Khoury, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$27,400
IMPR.: \$31,230
TOTAL: \$58,630

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 1-story dwelling of frame exterior construction with 1,096 square feet of living area. The dwelling was constructed in 1953. Features of the home include a concrete slab foundation and a 440 square foot garage. The property has an approximately 7,074 square foot site and is located in Bensenville, Addison 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. The comparables have sites that range in size from 7,900 to 9,648 square feet of land area. The comparables are improved with either 1-story or 1 ½-story dwellings of frame exterior construction ranging in size from 931 to 1,313 square feet of living area that were built from 1950 to 1958. Each comparable is reported to have central air conditioning¹ and a garage ranging in size from 396 to 576 square feet of building

¹ The Board finds the best description of the comparables' features was found in the MLS data sheets provided by the appellant.

area. Two comparables each have a concrete slab foundation and two comparables have a crawl space foundation. One comparable has a fireplace. The comparables sold from March 2017 to November 2019 for prices ranging from \$140,000 to \$205,000 or from \$129.77 to \$156.13 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,630. The subject's assessment reflects a market value of \$175,539 or \$160.16 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 support of its contention of the correct assessment, the board of review submitted information on eight comparable sales and a map depicting the locations of the comparables in relation to the subject. The comparables have sites ranging in size from 6,552 to 12,000 square feet of land area. The comparables are improved with 1-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 1,022 to 1,221 square feet of living area. The dwellings were built from 1923 to 1973. Each comparable has a garage ranging in size from 360 to 720 square feet of building area. Seven comparables each have a basement, two with finished area and comparable #8 has a concrete slab foundation like the subject. Four comparables each have central air conditioning, and one comparable has one fireplace. The comparables sold from April 2017 to November 2019 for prices ranging from \$178,200 to \$274,900 or from \$161.41 to \$260.32 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains twelve suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 along with the board of review's comparables #2, #3, #4 and #7 due to their sales dates occurring in 2017 or 2018, which sold less proximate in time to the January 1, 2020 assessment date given other sales available in the record. The Board has given less weight to the appellant's comparable #4 along with the board of review's comparables #1, #5 and #6 due to their dissimilar dwelling size when compared to the subject and/or basement foundation, a feature the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparable #3 along with the board of review's comparable #8. The Board finds these comparables sold proximate in time to the assessment date at issue and are similar to the subject in design, age, dwelling size and some features including foundation type. The comparables sold in September and November 2019 for prices of \$140,000 and \$212,000 or for \$150.38 and \$207.44 per square foot of living

area, including land. The subject's assessment reflects a market value of \$175,539 or \$160.16 per square foot of living area, including land, which is bracketed by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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:

April 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

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