



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

APPELLANT: Khalid Ayyad
DOCKET NO.: 22-03591.001-R-1
PARCEL NO.: 02-22-300-001

The parties of record before the Property Tax Appeal Board are Khalid Ayyad, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$35,640
IMPR.: \$95,610
TOTAL: \$131,250

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 2022 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 2-story dwelling of mixed exterior construction with 2,332 square feet of living area. The dwelling was constructed in 1973. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage with 487 square feet of building area. The property has an 18,793 square foot site and is located in Bloomingdale, Bloomingdale 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 suggested equity comparables located in the same assessment neighborhood as the subject and within .45 of a mile from the subject property. The comparables are improved with 2-story dwellings of mixed exterior construction and ranging in size from 2,396 to 2,558 square feet of living area. The dwellings were built from 1971 to 1980. Each comparable is reported to have a basement with finished area, central air conditioning, one fireplace and a garage each containing 484 square feet of building area. The comparables have improvement assessments that range from \$93,880 to \$102,510 or from \$39.00 to \$40.37 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$91,825 or \$39.38 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 \$138,380. The subject property has an improvement assessment of \$102,740 or \$44.06 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located in the same assessment neighborhood as the subject. The comparables are improved with 2-story dwellings of either brick or mixed exterior construction ranging in size from 1,888 to 2,560 square feet of living area. The dwellings were built from 1968 to 1977. Each comparable has a basement with finished area, central air conditioning and a 2-car garage ranging in size from 483 to 545 square feet of building area. Three comparables each have either one or two fireplaces. Comparable #3 has a 650 square foot heated porch according to the property record card submitted by the board of review. The comparables have improvement assessments ranging from \$83,410 to \$114,120 or from \$41.96 to \$44.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response to the appeal, the board of review submitted communications between counsel for the appellant and the chief administrative deputy assessor, where the counsel rejected a proposed stipulation from the assessor.

In rebuttal, counsel for the appellant argued that the board of review comparable #2 is not comparable due to being 19% smaller when compared to the subject.

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 parties provided ten suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparable #2, due to its smaller dwelling size when compared to the subject. The Board gave reduced weight to board of review comparable #3 which has a larger garage than the subject and a 650 square foot heated porch unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables as well as board of review comparables #1 and #4. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and some features. These comparables have improvement assessments ranging from \$85,880 to \$102,510 or from \$39.00 to \$42.26 per square foot of living area. The subject's improvement assessment of \$102,740 or \$44.06 per square foot of living area, falls above the range established by the best comparables 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 the appellant did demonstrate with

clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is 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:

April 16, 2024



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

Khalid Ayyad, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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