



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

APPELLANT: Ahmad Tayeh  
DOCKET NO.: 22-04649.001-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:** \$88,540  
**IMPR.:** \$253,690  
**TOTAL:** \$342,230

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a two-story dwelling of brick, masonry or stone exterior construction containing 5,129 square feet of living area. The dwelling was originally constructed in 1969. Features of the home include a basement with finished area, central air conditioning, three fireplaces, 5½ bathrooms, and an attached garage with 960 square feet of building area. The property also has a whole house generator.<sup>1</sup> The property has a 16,129 square foot site located in Oak Brook, York Township, DuPage County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant disclosed that the subject property was the subject matter of an appeal before the Property Tax

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<sup>1</sup> The description of the subject property was obtained from the evidence provided by the board of review.

Appeal Board the prior year under Docket Number 21-08026.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$285,980 based on an agreement of the parties. The appellant's attorney asserted that tax years 2021 and 2022 are in the same general assessment period and the property is an owner-occupied residence. The appellant requested the subject's total assessment be reduced to \$285,980.

No other evidence was submitted by the appellant in the instant appeal, but appellant's counsel averred that the appellant incorporates by reference the arguments and/or claims for relief based on the previously submitted evidence and exhibits and related information in Docket Number 21-08026.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$378,650. The board of review disclosed that 2019 was the first year of the general assessment cycle for the subject property and a township equalization factor of 1.0255 was applied in 2022.

The board of review also submitted a statement from Judy Woldman, Deputy Assessor from the York Township Assessor's Office, explaining that the subject dwelling was built in 1969 with 3,737 square feet of living area, which was utilized when the Property Tax Appeal Board issued the decision for the 2020 tax year in Docket No. 20-07553.001-R-1, reducing the total assessment of the subject property to \$279,710.<sup>2</sup> The deputy assessor explained that for 2022 the subject dwelling had 5,129 square feet of living area based on an addition that was constructed. The deputy assessor provided copies of the building permit, sketches and photographs showing the change in size of the subject dwelling. The deputy assessor also explained that the assessor's office and the board of review did a rollover in 2021 but did not feel that a rollover in 2022 was warranted because the subject is no longer the same as it was in 2020 when the Property Tax Appeal Board made its decision.

The board of review submission also included a document titled Assessment Details disclosing that the 2022 assessment for the subject property was calculated by using the final 2021 assessment of the subject property of \$321,500 (which is prior to the Property Tax Appeal Board reducing the assessment to \$285,980 in Docket No. 21-08026.001-R-1) adjusted by the 2022 township equalization factor of 1.0255 and adding the Home Improvement Exception (HIE) of \$48,960, to account for the addition, resulting in a total assessment of \$378,650.

In support of its contention of the correct assessment the board of review submitted six assessment equity comparables improved with two-story dwellings of brick, masonry, or stone exterior construction that range in size from 4,619 to 5,376 square feet of living area. The homes were constructed from 1970 to 2003. Each comparable has a basement with four having finished area, central air conditioning, one to five fireplaces, and a garage ranging in size from 660 to 1,525 square feet of building area. The comparables have three or four full bathrooms and five comparables have an additional 1 or 2 half bathrooms. Comparable #2 has a whole house

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<sup>2</sup> The Property Tax Appeal Board takes notice that it issued a decision reducing the subject's 2020 assessment to \$279,710. For the 2021 tax year the Board reduced the subject's assessment to \$285,980, based on the agreement of the parties, which was based on the "rollover" provision of Section 16-185 of the Property Tax Code by applying the 2021 York Township equalization factor of 1.0224 to the assessment of the subject property as established by the Board for the 2020 tax year of \$279,710.

generator and comparable #6 has an in-ground swimming pool. The comparables have the same assessment neighborhood code as the subject and are located from .10 to .43 of a mile from the subject property. The comparables have improvement assessments ranging from \$245,560 to \$331,900 or from \$50.56 to \$63.73 per square foot of living area. The subject has an improvement assessment of \$290,110 or \$56.56 per square foot of living area.

The board of review also submitted the six equity comparables used by the appellant in the 2020 tax year but with their 2022 assessments. The comparables are improved with two-story dwellings of various exteriors construction that range in size from 3,167 to 4,577 square feet of living area. The homes were built from 1968 to 1985. Each property has a basement with four having finished area, central air conditioning, one to four fireplaces, two to four full bathrooms, one or two half bathrooms, and a garage ranging in size from 540 to 736 square feet of building area. Comparable #5 has a whole house generator and an in-ground swimming pool. These comparables have improvement assessments that range from \$181,810 to \$232,120 or from \$50.36 to \$59.03 per square foot of living area.

In rebuttal appellant's counsel asserted the board of review submitted equity comparables but the appellant did not submit assessment equity comparables as the basis of the appeal was a contention of law and not assessment equity. The appellant reiterated the appeal was based on the application of the "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Counsel again argued the subject property is an owner-occupied dwelling, the property has not sold in an arm's length transaction, and tax year 2022 is in the same general assessment period of 2019 to 2022.

Alternatively, the appellant's counsel argued the board of review equity comparables support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the 2022 tax year subject to equalization as provided by section 16-185 of the Property Tax Code as well as taking into consideration the HIE as the result of the construction that, among other things, increased the size of the subject dwelling from 3,737 to 5,129 square feet of living area during the general assessment cycle.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2021 and 2022 tax years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0255 was applied in 2022.

However, the board of review disclosed the subject property received a homestead improvement exemption (HIE) in the amount of \$48,960 due to the addition enlarging the subject dwelling. Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides in part:

Valuation in years other than general assessment years. On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants ... the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed....

In summary, section 9-160 of the Property Tax Code provides that in tax years other than the general assessment year the assessments are to be adjusted by the assessor for the addition of other improvements that were not previously included in the assessment to the extent that, in the opinion of the assessor, value has been added.

Furthermore, section 15-180 of the Property Tax Code (35 ILCS 200/15-180) provides in part:

Homestead improvements. Homestead properties that have been improved and residential structures on homestead property that have been rebuilt following a catastrophic event are entitled to a homestead improvement exemption, limited to ... \$75,000 per year for that homestead property beginning January 1, 2004 and thereafter, in fair cash value, when that property is owned and used exclusively for a residential purpose and upon demonstration that a proposed increase in assessed value is attributable solely to a new improvement of an existing structure

or the rebuilding of a residential structure following a catastrophic event. ... The amount of the exemption shall be limited to the fair cash value added by the new improvement or rebuilding and shall continue for 4 years from the date the improvement or rebuilding is completed and occupied, or until the next following general assessment of that property, whichever is later.

In summary, section 15-180 of the Property Tax Code allows an exemption of up to \$75,000 in fair cash value for the improvement of a residential property for a period of 4 years from the date the improvement is completed and occupied or until the next general assessment year, whichever is later, when that property is owned and used exclusively for a residential purpose. Sections 9-160 and 15-180 of the Property Tax Code together allow an assessor to value added improvements during a non-general assessment year and to provide a homestead exemption for the value added by the new improvements up to \$75,000 in fair cash value.

Although the record is not clear as to the nature of the homestead improvement that was made to the subject dwelling, the appellant did not contest the fact the subject dwelling was enlarged and received the HIE during the 2022 tax year. Based on this record, the Board finds due to the fact the subject dwelling underwent some improvement or addition during an intervening year of the general assessment cycle, sections 9-160, 15-180 and 16-185 must be read in such a manner that give consistent, harmonious, and sensible effect to these sections of the Property Tax Code, to the extent possible.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2021 tax year of \$285,980 adjusted by the application of the 2022 township equalization factor of 1.0255 and considering the HIE of \$48,960 that is being given the subject property for the addition enlarging the subject dwelling.

The Board further finds the equity comparables provided by board of review do not address the appellant's contention of law argument concerning the applicability of so called "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in establishing the assessment for the 2022 tax year.

In conclusion, the Board finds a reduction in the subject's assessment 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: \_\_\_\_\_

August 20, 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

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