



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

APPELLANT: Pascal Yammine
DOCKET NO.: 23-05493.001-R-1
PARCEL NO.: 09-02-413-015

The parties of record before the Property Tax Appeal Board are Pascal Yammine, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$169,190
IMPR.: \$635,730
TOTAL: \$804,920

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 2023 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 3-story dwelling of brick exterior construction with 5,260 square feet of living area. The dwelling was built in 2005. Features of the home include a basement with finished area,¹ central air conditioning, four fireplaces, seven full and two half bathrooms, and a garage with 700 square feet of building area. The property has an approximately 15,070 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on January 20, 2021 for a price of \$2,300,000. The appellant completed Section IV – Recent Sale Data disclosing the

¹ The best description of the subject property was gleaned from the evidence, including the property record card with schematic drawing, presented by the board of review and unrefuted by the appellant in rebuttal.

transaction was not between family members or related corporations, that the subject was sold by Steve and Elizabeth Oakland, and had been advertised in the Multiple Listing Service (MLS) for a period of exceeding 4 months using a realtor, Sophia Klopas of Berkshire Hathaway. The appellant also submitted copies of the Multi-Board Residential Real Estate Contract 7.0, Warranty Deed, settlement statement which disclosed commissions paid to one entity, Owner's Policy of Title Insurance, and PTAX-203 Real Estate Transfer Declaration in support of the subject's sale. The appellant also provided a copy of a settlement statement for the sale of property in California prior to the subject's purchase, which has no relevance to this appeal and will not be considered in this decision. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$804,920. The subject's assessment reflects a market value of \$2,415,002 or \$459.13 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on four comparables located in the subject's assessment neighborhood and within 0.33 of a mile from the subject property. The comparables have sites that range in size from 16,318 to 22,512 square feet of land area. The comparables are improved with 2-story or 3-story dwellings of frame or brick or frame exterior construction ranging in size from 5,007 to 5,908 square feet of living area. The homes were built from 2000 to 2008. Each comparable has a basement with finished area, central air conditioning, either two or three fireplaces, and a garage that ranges in size from 653 to 827 square feet of building area. The comparables each have five full bathrooms and either one or two half bathrooms. The properties sold from June 2021 July 2023 for prices ranging from \$2,110,000 to \$3,312,500 or from \$415.60 to \$560.68 per square foot of living area, land included. Additional evidence submitted into evidence by the board of review, included copies of the property record cards for the subject and its suggested comparables, as well as a map depicting the location of the parties' comparables in relation to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 appellant submitted evidence of an arm's length sale of the subject property and the board of review submitted four comparable sales for the Board's consideration. The Board gives little

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

weight to the subject's January 2021 sale and board of review comparable #4 sale which occurred over 23 months and 19 months, respectively, prior to the subject's January 1, 2023 assessment date at issue, less proximate in time given other properties available in the record. The Board also gives less weight to board of review comparable #2 which has a 2-story design, in contrast to the subject's 3-story design.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #3 which sold proximate in time to the subject's assessment date and are similar to the subject in location, age, and dwelling size with varying degrees of similarity in lot size and some features. The two best comparables sold for prices of \$2,300,000 and \$2,610,000 or \$428.94 and \$490.51 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$2,415,002 or \$459.13 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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: _____

January 21, 2025



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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