



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

APPELLANT: Sami Mohamed Diab
DOCKET NO.: 24-04081.001-R-2
PARCEL NO.: 09-02-202-014

The parties of record before the Property Tax Appeal Board are Sami Mohamed Diab, 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: \$192,149
IMPR.: \$241,141
TOTAL: \$433,290

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 2024 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 one-story dwelling of brick and stone construction with 4,201 square feet of living area.¹ The dwelling is three years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, a three-car garage, and a sport court. The property has an approximately 33,000 square foot site and is located in Oak Brook, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,300,000 as of January 1, 2024. The appraisal was prepared by Nicholas Mulligan, a certified general real estate appraiser. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

¹ The Board finds the appraisal to be the best evidence of the subject's features.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by examining five comparable sales located from .99 of a mile to 2.73 miles of the subject. The comparables are improved with ranch-style dwellings of brick of brick and stone exterior construction ranging in size from 3,525 to 4,761 square feet of living area. The dwellings range from 39 to 50 years old. Each comparable has central air conditioning, one or two fireplaces, a full or partial basement with finished area, and a two-car, three-car, or four-car garage. One comparable has an inground swimming pool. The parcels range in size from 20,827 to 58,459 square feet of land area. The sales occurred from May 2022 to December 2023 for prices ranging from \$1,000,000 to \$1,350,000 or from \$212.40 to \$323.40 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$934,000 to \$1,389,500. The appraiser explained that the comparables were each located in the subject's marketing area, despite their distance of more than a mile. The appraiser also explained that no age adjustments were necessary as each of the comparables had similar improvements, maintenance, and remodeling over time. Based on this data, the appraiser arrived at a market value of \$1,300,000 or \$309.45 per square foot of living area, including land, as of January 1, 2024. The appellant requested a reduced assessment of \$433,333, for an estimated market value of \$1,300,129 or \$309.48 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$557,922. The subject's assessment reflects a market value of \$1,673,933 or \$398.46 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 six comparable sales located within .81 of a mile of the subject. The comparables consist of two-story or three-story dwellings of frame or brick exterior construction ranging in size from 3,337 to 4,843 square feet of living area. The dwellings were built from 2005 to 2007. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 460 to 857 square feet of building area. The parcels range in size from 10,875 to 39,040 square feet of land area. The comparables sold from February 2022 to March 2024 for prices ranging from \$1,400,000 to \$2,300,000 or from \$320.05 to \$515.12 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the Board should give no weight to the board of review's equity evidence and that the comparable sales submitted by the board of review have not been adjusted. The appellant argued further that the board of review comparables are located in a different market area than the subject.

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted six comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$1,300,000 or \$309.45 per square foot of living area, including land, as of January 1, 2024. The appraisal was completed using comparable properties similar to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The Board gave less weight to the unadjusted comparables presented by the board of review, which differ from the subject in design and site size. Based on the evidence in this record, the Board finds a reduction in the subject's 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: _____

November 25, 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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