PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mohamad Beydoun
DOCKET NO.: 05-00482.001-R-1
PARCEL NO.: 09-24-372-014

The parties of record before the Property Tax Appeal Board are Mohamad Beydoun, the appellant, by his attorney, Anthony Farace of Amari & Locallo in Chicago, and the Kane County Board of Review.

The subject property consists of a two-story frame dwelling that was built in 2004 and contains 3,528 square feet of living area. Amenities include a full unfinished basement, central air conditioning, a fireplace, and a 693 square foot three-car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellant submitted four comparable properties located in close proximity along the subject's street. They consist of two-story frame dwellings that were built in either 1988 or 2001 and range in size from 3,454 to 4,652 square feet of living area. Each comparable contains a full basement. The basement finishes were not disclosed. Other features include central air conditioning, one fireplace and garages ranging from 472 to 792 square feet of building area. They have improvement assessments ranging from $99,799 to $150,262 or from $21.45 to $38.42 per square foot of living area. The subject property has an improvement assessment of $154,215 or $43.71 per square foot of living area.

The comparables are situated on lots that range in size from 11,071 to 27,172 square feet and have land assessments of $58,328. The subject property has 10,898 square feet of land area and a land assessment of $58,328. The appellant argued the subject property has less land area and should be assessed lower when compared to homes located on the same street and within the same subdivision. More specifically, the appellant argued that his comparable #1 has a land assessment of $2.15 per square foot of land area, while the subject has a land assessment of $5.35

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***no change*** in the assessment of the property as established by the **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$	58,328
IMPR.:	$	154,215
TOTAL:	$	212,543

Subject only to the State multiplier as applicable.

PTAB/eeb/Oct.08/2005-00482

per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to $43,483 and an improvement assessment of $105,628.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject property's final assessment of $212,543 was disclosed. In response to the appeal, the board of review submitted a letter prepared by the township assessor and an assessment analysis detailing seven suggested comparables. The letter indicates all lots in the subject's subdivision were assessed on a site basis regardless of size. The lots are valued on a "per buildable" lot basis. The letter also indicates there is no difference in land value for the first tier lots regardless of size within the subject's subdivision. The letter further refutes the appellant's comparable #1 as being in existence prior to the subdivision's platting, in that the subdivision was built up around it, and that it is still considered one "buildable" first tier lot. The subject was valued the same as every other property located within the first inner tier of the subdivision.

The comparables consist of two-story frame and brick or frame and stone dwellings that were built from 2001 to 2004 and range in size from 3,255 to 3,672 square feet of living area. The comparables have full basements with six having unfinished basement areas and one comparable having some finished area. Other features include central air conditioning, one fireplace, and garages ranging from 660 to 808 square feet of building area. They have improvement assessments ranging from $130,986 to $155,352 or from $37.92 to $46.17 per square foot of living area. The comparables also have land assessments of $58,328, like the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the lots within the subdivision are divided into two major parts, wooded and non-wooded lots. It was argued that a factor for size and location within the subdivision should be considered. In addition, the appellant argued that the appellant's comparables demonstrate inequitable assessments within the subdivision.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the

assessment data, the Board finds the appellant has not overcome this burden.

First, the Board finds the subject's land assessment is supported by the assessment methodology described in the township assessor's letter. The evidence indicates land assessments in the subject's subdivision are determined on site basis regardless of size. The site value unit of comparison is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. The Board finds land assessments in the subject's subdivision to be uniform. The comparables submitted by both parties have land assessments of $58,328, identical to the subject. The appellant submitted no evidence that would suggest the method utilized by the assessor was incorrect or land assessments within the subject's subdivision do not reflect fair market value.

With respect to the inequity claim regarding the subject's improvement assessment, the Board finds the parties submitted a total of ten comparables for consideration. The appellant's comparable #4 is the same property submitted by the board of review as comparable #7. The Board gave less weight to the appellant's comparable #1 because of its age and size when compared to the subject. The Board finds the board of review's comparables and three of the comparables submitted by the appellant were more similar to the subject in age, size, style, location and amenities, with some variations. The comparables have improvement assessments ranging from $130,986 to $155,352 or from $37.92 to $46.17 per square foot of living area. The subject property has an improvement assessment of $154,215 or $43.71 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject

property was inequitably assessed. Therefore, no reduction 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.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: December 5, 2008

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 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 the subsequent year 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.

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.