



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

APPELLANT: Akram Zenayed
DOCKET NO.: 07-04064.001-R-1
PARCEL NO.: 09-24-402-010

The parties of record before the Property Tax Appeal Board are Akram Zenayed, the appellant(s), by attorney Melissa Whitley, of Marino & Assoc., PC in Chicago; and the DuPage County Board of Review.

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 DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$282,300
IMPR.: \$311,480
TOTAL: \$593,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story, part two-story brick dwelling built in 1999. The subject contains 5,096 square feet of living area. Features include one fireplace, central air-conditioning, a full unfinished basement, an 800 square foot enclosed pool and a garage containing 1,025 square feet of building area.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.¹ The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties. The comparables are part one-story, and part two-story brick dwellings that were built from 1994 to 1999. The comparables are located from 2.5 to 8 blocks from the subject. Two of the comparables are described as having central

¹ Appellant's legal contention was withdrawn at hearing.

air-conditioning. Information regarding air-conditioning for the other two comparables was not disclosed. The comparables have either two or three fireplaces. Each comparable has a full unfinished basement and each has a garage ranging from 875 to 1,041 square feet of building area. One comparable has an 855 square foot in-ground pool. The comparables contain from 4,435 to 5,610 square feet of living area and have improvement assessments ranging from \$238,150 to \$321,560 or from \$52.79 to \$57.38 per square foot of living area. The subject property has an improvement assessment of \$311,480 or \$61.12 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$593,780 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis and property record cards detailing four suggested comparable properties located in the same neighborhood code as the subject, as assigned by the local assessor. The comparable properties consist of part one-story, part two-story brick dwellings that were built from 1999 to 2001. Each comparable has central air-conditioning and each has two or three fireplaces. Each comparable has a full basement with two comparables having some finished area. The homes have garages ranging from 602 to 882 square feet of building area. Each comparable also has a pool ranging from 344 to 773 square feet of pool area, with three having an enclosed pool. The dwellings contain from 3,257 to 4,888 square feet of living area and have improvement assessments ranging from \$194,740 to \$300,470 or from \$55.23 to \$67.06 per square foot of living area. The board of review also submitted adjustment sheets based on an Illinois Cost Manual for the appellant's comparables and the board of review's comparables. The appellant's comparables had adjusted assessed values ranging from \$60.00 to \$63.00 per square foot of living area, rounded. The board of review's comparable had adjusted assessed values ranging from \$59.00 to \$72.00 per square foot of living area, rounded. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was 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 met this burden.

Both parties presented assessment data on a total of eight equity comparables. The Board finds both parties presented equity comparables that were generally similar to the subject in location, design, exterior construction, age and basement finish. The Board finds the appellant's comparable #2 was smaller than the subject and comparables #2 through #4 did not have an enclosed pool similar to the subject. In addition, the Board finds the board of review's comparables #1, #3 and #4 were significantly smaller than the subject and only three had an enclosed pool like the subject. The Board finds the best evidence in this record of uniformity, based on the varying features of each party's comparables when compared to the subject are the adjusted comparables submitted on behalf of the board of review for both parties. The subject's improvement assessment of approximately \$61.00 is supported by the adjusted improvement assessments which ranged from approximately \$59.00 to \$72.00 per square foot of living area.² The Board finds that credible and logical adjustments using an Illinois Cost Manual were made to account for the differences in each comparable when compared to the subject. The subject's assessment is at the low end of the range established in this record. After considering the adjustments to the comparables for any differences when compared to the subject property, the Board finds the subject's improvement assessment is supported by the comparables in this record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

² The adjusted improvement assessed values were rounded to the nearest dollar.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn P. Lerski

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: July 23, 2010

Allen Castrovillari

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.