



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

APPELLANT: Fazlollah Alavi
DOCKET NO.: 07-04163.001-R-1
PARCEL NO.: 09-12-104-014

The parties of record before the Property Tax Appeal Board are Fazlollah Alavi, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$88,450
IMPR: \$78,550
TOTAL: \$167,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part 1.5-story and part 1-story single family dwelling of frame and brick construction with 2,045 square feet of living area. The dwelling was originally constructed in 1951 and had an addition in 1988. Features of the property include a partial unfinished basement, central air conditioning, a fireplace and a one-car detached garage with 360 square feet. The improvements are located on a parcel that contains approximately 10,200 square feet in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board arguing assessment inequity with respect to the improvement assessment and overvaluation. In support of his arguments the appellant submitted assessment information on six comparables described as being located within two blocks of the subject property. The comparables were improved with four, part 2-story and party 1-story dwellings and two, part 1.5-story and part 1-story dwellings that ranged in size from 2,040 to 2,592 square feet of living area. The comparables were described as being of

frame or brick and frame construction. The homes were constructed from 1951 to 1989 with comparables 4, 5 and 6 having additions in subsequent years. Each comparable had a basement, each comparable had central air conditioning, each comparable had one fireplace and five comparables had garages that ranged in size from 240 to 506 square feet. The appellant's evidence also included copies of photographs of his comparables. The comparables had improvement assessments ranging from \$99,530 to \$175,180 or from \$53.29 to \$73.30 per square foot of living area. The subject has an improvement assessment of \$139,060 or \$68.00 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$78,550 or \$38.41 per square foot of living area.

The appellant's evidence indicated his comparable 3 sold in October 2001 for a price of \$450,000 or \$211.86 per square foot of living area and comparable 5 sold in November 2006 for a price of \$500,000 or \$209.21 per square foot of living area. The appellant indicated comparable 5 is located adjacent to the subject property with features that included a finished basement, a new kitchen, 2.5 bathrooms and has been remodeled 4 times since 1986. The subject property has a total assessment of \$227,510 reflecting a market value of approximately \$682,530 or \$333.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" where the final assessment of the subject totaling \$227,510 was disclosed.

The board of review was represented at the hearing by Charles Van Slyke, member of the DuPage County Board of Review. In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables submitted by the appellant that was also prepared by the township assessor's office. The board of review called as its witness Downers Grove Township Chief Deputy Assessor Joni Gaddis. At the hearing Gaddis introduced exhibit #2, a uniformity adjustment sheet containing both the appellant's and the board of review's comparables, and exhibit #3, a neighborhood map and a Hinsdale neighborhood code explanation.

The board of review submitted five comparables composed of a combination 1.5 and 1-story dwelling, a combination 2 and 1.5-story dwelling, a combination 1.5, 2 and 1 story dwelling, a combination 2 and 1-story dwelling and a 2-story dwelling. The comparables were frame or brick and frame construction. The dwellings were built from 1924 to 1976 with comparables 1 through 4 having additions from 1976 to 2005 and ranged in size from 1,580 to 2,408 square feet of living area. The board of review's evidence indicated each of the comparables had a classification of 1.65 while the subject had a classification of 1.7. The property record cards indicated that four of the comparables had

basements with two being partially finished, three comparables had central air conditioning, four comparables had a fireplace and each had a garage ranging in size from 324 to 644 square feet. The comparables had improvement assessments ranging from \$109,530 to \$138,280 or from \$52.16 to \$69.92 per square foot of living area. After making adjustments to the comparables for differences from the subject, the deputy assessor indicated the comparables had improvement assessments ranging from \$58 to \$87 per square foot, rounded. The evidence also disclosed that comparables 1, 2 and 3 sold from May 2006 to August 2006 for prices ranging from \$650,000 to \$980,000 or from \$288.84 to \$406.98 per square foot of living area.

The board of review's analysis of the appellant's comparables indicated that the comparables had classifications of 1.6, 1.65 or 1.7 compared to the subject's classification of 1.7. After making adjustments to the appellant's comparables for differences to the subject, the deputy assessor indicated the improvements had assessments ranging from \$62 to \$81 per square foot, rounded, compared to the subject's improvement assessment of \$68 per square foot. The board of review's evidence also indicated appellant's comparable 5, located next door to the subject, sold in November 2006 for \$500,000 or \$209.21 per square of living area. The property record card for this comparable disclosed a total assessment of \$263,630, reflecting a market value of \$790,890, which is excessive in light of the purchase price.

At the hearing Ms. Gaddis testified that the subject's classification was changed in 2008 to a 1.65 which would reduce the subject's improvement assessment to \$136,980. The witness indicated the subject's 2007 improvement assessment should be reduce to account for the change in classification.

In his rebuttal submission the appellant again reiterated his comparable 5 sold in November 2006 for a price of \$500,000 and that the property had a total assessment in 2008 of \$166,650, which was reduced from 2007. He argued this comparable was most similar to the subject in most respects. He also provided copies of photographs of the board of review's comparables 1, 2, 3 and 5 and stated they were not comparable to the subject and had major renovations in recent years. He argued the subject property was not worth more than \$550,000.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the assessment of the subject property.

The appellant argued in part overvaluation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331

Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on four comparables, appellant's comparable 5 and board of review comparables 1, 2 and 3, located in Hinsdale that sold from May 2006 to November 2006 for prices ranging from \$500,000 to \$980,000. The record contains descriptions and photographs of these comparables. A review of the descriptions and photographs demonstrates that appellant's comparable 5 is most similar to the subject property in location, style, age and features. This property is located adjacent to the subject property and sold for a price of \$500,000 in November 2006, less than two months prior to the assessment date at issue. The subject's assessment of \$227,510 reflects a market value of approximately \$682,530, which is excessive in light of a neighboring property that sold for \$500,000. Based on this evidence the Property Tax Appeal Board finds the appellant's request that the subject's total assessment be reduced to \$167,000 is appropriate.

The appellant also argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is supported on this basis.

After reviewing the comparables submitted by the parties, the Board again finds appellant's comparable 5 is most similar to the subject in location, style, age and features. This property is located adjacent to the subject property and sold for a price of \$500,000 in November 2006. The record disclosed that this property's 2007 assessment was excessive in relation to its purchase price and the appellant indicated in rebuttal the 2008 total assessment for his comparable 5 was reduced in 2008 to \$166,650. The subject had a total assessment of \$227,510 in 2007, which appears excessive in light of the purchase price and the adjusted 2008 assessment of the most similar comparable in the record.

In conclusion, the Board finds a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: October 28, 2009

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.