



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

APPELLANT: Jamal Dakkak
DOCKET NO.: 07-04369.001-R-1
PARCEL NO.: 03-19-205-005

The parties of record before the Property Tax Appeal Board are Jamal Dakkak, the appellant, 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: \$ 43,440
IMPR.: \$ 58,970
TOTAL: \$ 102,410

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a raised ranch style single family dwelling of frame and brick exterior construction with 1,230 square feet of above grade living area. The dwelling was constructed in 1967. The subject has 1,206 square feet of lower level that is 90% finished, central air conditioning, and an attached garage with 552 square feet. The subject property is located in Addison, Addison Township, DuPage County.

The appellant submitted a residential petition wherein he indicated the basis of the appeal was comparable sales. In support of this argument the appellant provided descriptions and assessment information on four comparable properties. The comparables were described as being improved with raised ranch style dwellings that ranged in size from 1,100 to 1,717 square feet. The homes were constructed from 1966 to 1969. Each comparable had a lower level ranging in size from 1,032 to 1,631 square feet, each comparable had central air conditioning and each comparable had either an attached or detached garage that ranged in size from 360 to 528 square feet. These properties had improvement assessments ranging from \$50,950 to \$75,950 or from \$44.23 to \$46.32 per square foot of living area. The appellant

indicated that only comparable #4 had actually sold, but the sale occurred in January 2002, five years before the assessment date at issue, for a price of \$270,000 or \$157.25 per square foot of living area. The appellant also indicated the subject was purchased in December 2004 for a price of \$290,000. Based on this evidence the appellant requested the subject's assessment be reduced to \$99,242.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$102,410 was disclosed. The subject's total assessment reflects a market value of approximately \$307,260 or \$249.80 per square foot of living area. The subject has an improvement assessment of \$58,970 or \$47.94 per square foot of living area. The board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, Assessment Data Sheets containing an analysis of three comparables selected by the township assessor and an analysis of the appellant's comparables, prepared by the township assessor.

The township assessor selected three comparables improved with raised ranch style dwellings of frame and brick construction ranging in size from 1,236 to 1,273 square feet of living area. The comparables were constructed from 1966 to 1978. Each comparable had a lower level ranging in size from 551 to 1,222 square feet that were 90% finished. Two of the comparables had central air conditioning and one had a fireplace. Two comparables had built-in garages of 495 and 540 square feet and one comparable had an attached garage with 454 square feet. Comparables #1 and #2 sold in August 2006 and June 2006 for prices of \$340,000 and \$353,000 or \$275.08 and \$277.30 per square foot of living area, land included, respectively. The comparables had improvement assessments ranging from \$53,420 to \$60,410 or from \$41.96 to \$48.60 per square foot of living area.

The assessor also pointed out that three of the appellant's comparables were located in a different neighborhood than the subject. The township assessor also provided a map depicting the location of the comparables submitted by the parties in relation to the subject property. Based on this evidence the board of review requested that the assessment of the subject be confirmed.

In rebuttal the appellant asserted that his comparables were located within a ½ mile radius of the subject property and the subject's assessment is above the range established by his comparables. Additionally, the appellant submitted an appraisal estimating the subject property had a market value of \$285,500 as of April 23, 2009. Pursuant to Section 1910.66(c) of the rules to the Property Tax Appeal Board, the Board will not consider the appraisal submitted as part of the rebuttal evidence in its analysis. Section 1910.66(c) provides:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered

comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Adm. Code 1910.66(c)).

Based on this provision, the appraisal cannot be considered as rebuttal evidence.

After reviewing the record 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 does not support a reduction in the assessment of the subject property.

On the Residential Appeal form the appellant indicated market value based on comparables sales was the theory behind the appeal. 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the board of review provided the comparable sales that sold most proximate in time to the assessment date at issue. Board of review comparables #1 and #2 sold in August 2006 and June 2006 for prices of \$340,000 and \$353,000 or \$275.08 and \$277.30 per square foot of living area, land included, respectively. The subject's total assessment of \$102,410 reflects a market value of approximately \$307,260 or \$249.80 per square foot of living area, which is below that established by the two most relevant sales in the record. The subject's lower value is justified due to the fact the subject dwelling is approximately 10 years older than these comparables. The evidence in the record also disclosed the subject property sold approximately two years prior to the assessment date at issue for a price of \$290,000. After considering this market data, the Property Tax Appeal Board finds the subject's assessment is reflective of its market value.

The Board also finds the appellant may be arguing 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 the appellant did not prove assessment inequity by clear and convincing evidence and an assessment reduction is not warranted on this basis.

The Board finds appellant's comparable #1 and the board of review comparables were most similar to the subject in location and are

to be given the most weight. The comparables properties were also similar to the subject in style and features. These properties had improvement assessments ranging from \$41.96 to \$48.60 per square foot of living area. The subject has an improvement assessment of \$58,970 or \$47.94 per square foot of living area, which is within the range established by the best comparables in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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: March 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.