



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

APPELLANT: Suhail Fakhouri  
DOCKET NO.: 08-03817.001-R-1  
PARCEL NO.: 02-10-114-003

The parties of record before the Property Tax Appeal Board are Suhail Fakhouri, the appellant, by attorney Melissa K. Whitley of Marino & Assoc., PC, 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:** \$42,500  
**IMPR:** \$116,750  
**TOTAL:** \$159,330

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two-story single family dwelling of brick and frame exterior construction that contains 2,484 square feet of living area. The dwelling is approximately 24 years old being constructed in 1984. Features of the home include partial unfinished basement, central air conditioning, one fireplace and a 2.5-car attached garage. The subject has a 18,944 square foot site and is located in the Heritage Knoll subdivision, Roselle, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant presented descriptions, copies of photographs and assessment information on the subject and three comparables. The comparables were described as two-story dwellings of frame or frame and brick construction that range in size from 2,608 to 3,618 square feet of living area. The comparable dwellings range in age from 23 to 28 years old and are located from .5 to 1 block from the subject. Two comparables are described as being in the same subdivision as the subject property. Each comparable has a full or partial unfinished basement and a fireplace. Two comparables have central air conditioning and the comparables have either a 2 or 3-car garage.

These properties have improvement assessments that range from \$100,000 to \$163,070 or from \$38.07 to \$45.07 per square foot of living area. The appellant's counsel indicated the comparables had an average improvement assessment of \$41.91 per square foot of living area. She requested the subject's improvement assessment be reduced to \$41.91 per square foot of living area or \$104,104 resulting in a total revised assessment of \$146,684 after adding the land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$159,330 was disclosed. The subject has an improvement assessment of \$116,750 or \$47.00 per square foot of living area.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 containing a grid analysis of the appellant's comparables and six additional comparables prepared by the Bloomingdale Township Assessor's Office. The six additional comparables provided by the assessor were improved with one split-level style home and five two-story dwellings of frame or brick and frame construction that ranged in size from 1,848 to 2,795 square feet of living area. The dwellings were constructed in 1984 or 1987 and five were located in the Heritage Knoll Subdivision. Each comparable had a full or partial basement with one being partially finished. Five comparables had central air conditioning, each comparable had one or two fireplaces and each had a 2, 2.5, 3 or 3.5-car attached garage. Their improvement assessments ranged from \$103,510 to \$131,880 or from \$46.40 to \$57.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 subject's improvement assessment.

The appellant argued assessment inequity with respect to the improvement assessment 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 not warranted.

The parties submitted information on nine comparables to support their respective positions. The Board finds the those comparables most similar to the subject in terms of location, style, size and features were appellant's comparable #2 and board of review comparables #3 through #6. These comparables were two-story dwellings located in the subject's subdivision that ranged in size from 2,410 to 2,795 square feet of living area. These

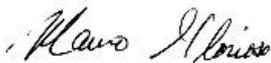
comparables had improvement assessments that ranged from \$111,060 to \$131,880 or from \$42.58 to \$52.96 per square foot of living area. The subject has an improvement assessment of \$116,750 or \$47.00 per square foot of living area, which is within the range established by the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject improvement was being inequitably assessed and a reduction in the assessment is not 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.

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Chairman



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Member



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Member



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Member



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Acting 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: November 18, 2011



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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.