



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

APPELLANT: Anton J. Fakhouri
DOCKET NO.: 09-03948.001-R-3 through 09-03948.005-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anton J. Fakhouri, the appellant, by attorney John P. Fitzgerald of John P. Fitzgerald, Ltd., in Chicago; the DuPage County Board of Review; and Hinsdale Township High School Dist. #86, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-03948.001-R-3	09-36-208-008	188,680	56,534	\$245,214
09-03948.002-R-3	09-36-208-014	243,160	108,738	\$351,898
09-03948.003-R-3	09-36-208-015	177,790	40,897	\$218,687
09-03948.004-R-3	09-36-208-016	157,890	0	\$157,890
09-03948.005-R-3	09-36-208-017	158,460	34,401	\$192,861

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of five separate parcels with a total of 620,294 square feet or 14.24-acres of land area. The site is at the corner of County Line Road and 83rd Street with Interstate 294 reportedly about one-mile to the east of the subject. Three of the parcels are improved with ranch-style single-family homes of frame or masonry exterior construction which were built between 1952 and 1960 with attached garages. The homes respectively each contain 3,234, 3,785 and 6,497 square feet of living area. Two of the parcels consist of vacant land. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In

support of this overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$3,450,000 as of January 1, 2009. The appraiser wrote in part that "[t]hese values are based on the extraordinary assumption that the interior of the property at 8200 South County Line Road is in similar condition to its exterior, and the interior of the other two [improved] properties are in poor condition."¹ On page 8 of the report, the appraiser wrote that according to the owner, the dwellings on parcels -014 and -015 "have been vacant for the past several years and are in very poor condition." The owner further reported to the appraiser that the dwellings were to be demolished and redeveloped "in the near future." (Appraisal, p. 8) The appraiser determined based on the exterior inspection that the two dwellings were in below average condition and in considering the highest and best use, "these dwellings should be demolished and sold as vacant land for residential redevelopment." (Appraisal, p. 57)

The appellant also submitted copies of the five final decisions issued by the DuPage County Board of Review establishing a total assessment for the subject properties of \$1,872,940, which reflects a market value of approximately \$5,619,382 using the statutory level of assessments.

Based on this evidence the appellant requested the subject parcel's assessments be reduced to reflect a total market value of approximately \$3,500,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

The intervening taxing district filed a brief in response to the appeal. The brief noted that the subject property is actually located in unincorporated DuPage County and contended that the appraisal submitted by the appellant is not reliable for several reasons. First, the brief noted that the appraiser did not inspect the interiors of the three dwellings and instead made extraordinary assumptions about those interiors largely based on statements by the owner "who obviously has an interest in the appraisal." Second, the brief contends that the appraiser gave two of the three dwellings no value at all based only on an exterior review and statements by the owner. Lastly, the brief addresses the purported zoning rules that are applicable to the subject property and disputes the appraiser's assertion that the Hinsdale zoning code controls future development of the subject property.

¹ See also page 6 of the report: "Although numerous attempts were made to make an interior inspection, the client did not allow us any access in any of the improvements. Therefore, we relied on an extraordinary assumption that the interior of the improvements were similar to the exterior of the improvements." (See also p. 21).

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 this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record is the appraisal submitted by the appellant estimating the subject property had a market value of approximately \$3,450,000 as of January 1, 2009. The Board finds the subject's assessment reflects a market value greater than the appraised value presented by the appellant. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). The intervening taxing district did not submit any substantive evidence in support of the assessment of the subject property or any market value evidence to refute the conclusions made in the appraisal report.

Based on this record the Property Tax Appeal Board finds a reduction in the assessment of the subject property in accordance with the appellant's request 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: February 22, 2013



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.