



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

APPELLANT: Ibrahim Al Dasoqi
DOCKET NO.: 09-04557.001-R-1
PARCEL NO.: 09-22-103-036

The parties of record before the Property Tax Appeal Board are Ibrahim Al Dasoqi, 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: \$35,000
IMPR: \$240,000
TOTAL: \$275,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,200 square foot parcel improved with a one year-old, two-story style dwelling of frame and brick exterior construction that contains 4,536 square feet of living area. Features of the home include central air conditioning, a fireplace and a three-car garage. The subject's foundation was not specified. The subject is located in Westmont, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted Multiple Listing Service data sheets and a grid analysis of four comparable properties. The comparables were described as two-story dwellings of unspecified exterior construction that have central air conditioning and three-car garages. Three comparables were reported to have a fireplace. No foundation information was provided for the comparables and no living area was submitted for comparable #4. The comparables were reported to have sold between March 2008 and March 2009 for prices ranging from \$692,000 to \$747,500 or from \$177.27 to \$181.73 per square foot

of living area including land.¹ Based on this evidence the appellant requested the subject's total assessment be reduced to \$275,000, reflecting a market value of approximately \$825,000 or \$181.88 per square foot of living area including land.

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

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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record, which consists of four comparable sales. The board of review did not submit any evidence in support of its 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. Three of the appellant's comparables were similar to the subject in age, size and most features and sold for prices ranging from \$692,000 to \$747,500 or from \$177.27 to \$181.73 per square foot of living area including land. The sale price of the fourth comparable could not be determined on a per square foot basis since no living area for the home was provided. The subject's estimated market value as reflected by its assessment of \$825,000 or \$181.88 per square foot of living area including land fall above the best and only comparable sales in this record. Therefore, a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

¹ A calculation of the per square foot assessment of the appellant's comparable #4 was not possible because the living area for this home was not supplied.

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

JR

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: December 23, 2011

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.