



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

APPELLANT: Suhail Fakhouri
DOCKET NO.: 09-05063.001-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 Lisa A. Marino, of Marino & Assoc., PC, in Chicago, Illinois; 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: \$42,580
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 25 years old being constructed in 1984. Features of the home include partial unfinished basement, central air conditioning, one fireplace and a two and one-half car attached garage. The subject has an 18,944 square foot site and is located in the Heritage Knoll subdivision, Roselle, Bloomingdale Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by counsel contending the subject's improvements are inequitably assessed as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant's attorney provided photographs and assessment information of the subject property and three suggested comparables, marked as Exhibit "A". The three suggested comparable properties are located in close proximity within the

same neighborhood as the subject property. 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 dwellings range in age from 24 to 29 years old. Each comparable has a full or partial unfinished basement and a fireplace. Two comparables have central air conditioning and the comparables have either a two or three-car garage. These properties have improvement assessments that range from \$100,280 to \$163,070 or from \$38.07 to \$45.07 per square foot of living area. The appellant 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 subject's 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 four additional comparables prepared by the Bloomingdale Township Assessor's Office.

The board of review called as its witness John Dabrowski, Assessor of Bloomingdale Township. Dabrowski testified that appellant's comparable 1 is located in a different assessment neighborhood than the subject. He also testified that the appellant's comparables 2 and 3 have had room additions since they were constructed.

The four additional comparables provided by the assessor were improved with two-story dwellings of frame or brick and frame construction that ranged in size from 2,397 to 2,759 square feet of living area. The dwellings were constructed from 1984 to 1986 and were located in the Heritage Knoll Subdivision, like the subject. Each comparable had a full or partial unfinished basement, central air conditioning, one or two fireplaces and a two, two and one-half or three-car attached garage. Their improvement assessments ranged from \$114,020 to \$128,020 or from \$46.40 to \$49.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 evidence, the appellant did not meet the burden of proof.

The Board finds the record contains seven comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable 3 due to its larger dwelling size when compared to the subject. The Board gave less weight to the appellant's comparable 1 due to location being outside of the subject's neighborhood. The Board finds the remaining comparables submitted by the both parties are most similar to the subject in location, age, size, design and features. These comparables have improvement assessment ranging from \$111,060 to \$128,020 or from \$42.58 to \$49.76 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 most similar comparables in this record. Therefore, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence. Therefore, the subject's assessment as determined by the board of review is correct and no reduction 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: November 30, 2012



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.