



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

APPELLANT: Pierre Abi-Mansour
DOCKET NO.: 11-02140.001-R-1
PARCEL NO.: 09-01-103-018

The parties of record before the Property Tax Appeal Board are Pierre Abi-Mansour, 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: \$106,690
IMPR: \$361,890
TOTAL: \$468,580**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of brick exterior construction containing 4,050 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and an attached two-car garage. The property has a 15,346 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity concerning the subject's 2011 improvement assessment. No dispute was raised concerning the subject's land assessment. The subject has a total 2011 assessment of \$468,580. As part of this appeal, the appellant included documentation raising a contention that the subject's 2011 assessment fails to reflect a correction made to the subject's 2010 assessment by the Downers Grove Township Assessor's Office. To support this contention, the appellant included a copy of documentation reflecting a total assessment for 2010 for the subject property of \$364,550

despite the copy of the 2011 Change of Assessment Notice which reflected a 2010 total assessment of \$510,020.

For the inequity argument, the appellant submitted information on three comparable properties located within one block of the subject property. Each comparable was said to be in the HE5 neighborhood code assigned by the assessor whereas the subject was located in the HD5 neighborhood code assigned by the assessor. The comparables are described as two-story dwellings of frame or masonry construction that range in size from 3,193 to 4,291 square feet of living area. The dwellings were constructed from 1994 to 1998. Features of the comparables include a full basement, one of which includes finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 483 to 698 square feet of building area. The comparables have improvement assessments ranging from \$179,710 to \$251,980 or from \$52 to \$59 per square foot of living area, rounded. The subject's improvement assessment is \$361,890 or \$89 per square foot of living area, rounded. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$263,250 or \$65.00 per square foot of living area which would reflect an increase of \$5,390 in the subject's total assessment from 2010.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$468,580 was disclosed. In a memorandum, the board of review outlined the differences in amenities such as number of baths, garage size, number of fireplaces, deck and patio features, porches and finished basement sizes and outlined the various assessments for each of these features. Next, applying these assessed values to the comparables presented by the appellant and those outlined by the board of review, the memorandum depicts adjusted assessments ranging from \$86 to \$98 per square foot of living area, rounded.

The board of review also presented a spreadsheet with limited information on four comparable properties in either the HE5 or HD5 neighborhood code assigned by the assessor. The comparables are improved with two-story dwellings of frame, brick or frame and masonry construction that range in size from 3,743 to 4,216 square feet of living area. The dwellings were constructed from 1990 to 2002. Features of the comparables include a full basement, two of which include finished area and one to three fireplaces. Each home also has a garage ranging in size from 736 to 1,069 square feet of building area. These properties have improvement assessments ranging from \$307,700 to \$380,830 or from \$82 to \$94 per square foot of living area, rounded.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended "the reassessment of my property for 2011 disregarded the prior year PTA Board Review." He further contended that the comparables presented by the board of review are "in a different neighborhood with fancier building components" such as high end windows, hardwood and marble living areas and separate fireplaces as compared to the appellant's two fireplaces on one stack.

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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's 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); 86 Ill.Admin.Code 1910.63(e). 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 has not met this burden.

Additionally, as to the change in the subject's 2011 assessment from 2010, it is clear that Section 9-155 of the Property Tax Code provides in part that:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants. . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year. . . and assess the property at 33 1/3% of its fair cash value. . . .

35 ILCS 200/9-155. Since 2011 was the start of a new general assessment cycle or a quadrennial reassessment year in DuPage County (35 ILCS 200/9-215), the subject property was not entitled to have its 2010 assessment carried forward for 2011 subject only to equalization (compare 35 ILCS 200/19-185).

The Property Tax Appeal Board finds the properties presented by both parties had varying degrees of similarity to the subject in location, size, style, exterior construction, features and/or age. The comparables had improvement assessments that ranged from \$179,710 to \$380,830 or from \$52 to \$94 per square foot of living area, rounded. The subject's improvement assessment of \$361,890 or \$89 per square foot of living area, rounded, falls within the range established by the best comparables in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

J. R.

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 21, 2014

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.