



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

APPELLANT: Akram Zenayed  
DOCKET NO.: 12-03798.001-R-1  
PARCEL NO.: 09-24-402-010

The parties of record before the Property Tax Appeal Board are Akram Zenayed, the appellant, by attorney Richard J. Caldarazzo, of Mar Cal Law, P.C. in 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:** \$ 255,610  
**IMPR.:** \$ 282,070  
**TOTAL:** \$ 537,680

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a part two-story and part one-story dwelling of brick construction with 5,096 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, one fireplace, an

indoor swimming pool, and a 1,025 square foot garage. The property is located in Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant challenged the subject's improvement assessment. In support of the inequity argument, the appellant submitted information on three equity comparables with varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$187,830 to \$276,970 or from \$44.96 to \$47.80 per square foot of living area. The appellant presented no witnesses. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

Under questioning from the board of review, counsel indicated she prepared the evidence on behalf of the taxpayer. Counsel testified she does not have any formal training or experience in the field or real estate appraisal or assessing properties for taxation purposes.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$537,680. The subject has an improvement assessment of \$282,070 or \$55.35 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three assessment comparables located in the subject's subdivision. The evidence was prepared by Joni Gaddis, Chief Deputy Assessor for Downers Grove Township and Chris White, Deputy Assessor for Downers Grove Township. Both Gaddis and White were present at the hearing. Gaddis and White were qualified as expert witnesses and provided testimony in connection with the evidence prepared.

The comparables submitted on behalf of the board of review had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$233,040 to \$273,780 or from \$47.35 to \$51.03 per square foot of living area. Gaddis and White discussed adjustments to the comparables for differences to the subject, which were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and comparables. The witnesses testified that if the assessment amount associated with the subject's indoor swimming pool of \$36,047 was deducted from its improvement assessment, results in

an adjusted improvement assessment of \$246,043 or \$48.28 per square foot of living area.

### Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the appellant due to their considerably smaller or larger dwelling sizes when compared to the subject. The Board finds the remaining four comparables are more similar when compared to the subject in location, design, age, size and most features, although none of the comparables have an indoor pool as the subject. These most similar comparables have improvement assessments ranging from \$233,040 to \$273,780 or from \$47.35 to \$51.03 per square foot of living area. The subject has an improvement assessment of \$282,270 or \$55.35 per square foot of living area, which falls slightly above the range established by the most similar comparable properties contained in this record. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's higher improvement assessment is justified given its superior characteristics.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence.

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: August 22, 2014



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.