



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

APPELLANT: Hassan & Nada Diab
DOCKET NO.: 13-00728.001-R-1
PARCEL NO.: 16-05-22-203-007-0000

The parties of record before the Property Tax Appeal Board are Hassan & Nada Diab, the appellants, by William I. Sandrick, of Sandrick Law Firm LLC, in South Holland, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$28,336
IMPR.: \$169,665
TOTAL: \$198,001

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 two-story dwelling of brick, stucco and stone exterior construction with 4,839 square feet of living area.¹ The dwelling was constructed in 2010. Features of the home include a walkout-style basement, central air conditioning, a fireplace and a 904 square foot garage. The property has a 15,648 square foot site and is located in Homer Glen, Homer Township, Will County.

¹ The appellant's appraiser reported a dwelling size of 3,900 square feet of living area, but provided no schematic drawing or other evidence to support the contention. The board of review reported the dwelling contains 4,839 square feet and included a copy of the subject's property record card with a detailed schematic drawing to support the contention (Exhibits A & B). The Property Tax Appeal Board finds the board of review provided the better supported evidence of living area square footage.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$410,000 as of January 1, 2013. The appraisal report is based upon an "exterior only" inspection; "also, information in this report was gathered regarding the subject's interior characteristics and updates." (See Addendum page 1)

The appraiser utilized the sales comparison approach to value analyzing three comparable properties located from .69 to 1.40-miles from the subject property. The parcels range in size from 19,503 to 21,780 square feet of land area. The comparable dwellings consist of two-story homes that were 7 or 15 years old. The homes range in size from 3,606 to 4,232 square feet of living area with unfinished basements, central air conditioning, one or two fireplaces and a three-car garage. The properties sold between January 2012 and October 2012 for prices ranging from \$388,000 to \$419,900 or from \$98.06 to \$112.72 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences when compared to the subject in land area, room count, dwelling size and/or other amenities. From this process, the appraiser opined adjusted sales prices ranging from \$405,700 to \$424,300.

Based on this evidence, the appellants requested a reduction to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,001. The subject's assessment reflects a market value of \$596,568 or \$123.28 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter and documentation prepared by the Homer Township Assessor's Office. The assessor contended that the appraiser "estimated" the subject dwelling's age as 5 years, when the building permit was issued in June 2010 and the Certificate of Occupancy was issued in January 2011, which would make the dwelling 2.5 years old as of the effective date of the appraisal. (Exhibit C) The assessor noted that the subject dwelling is all masonry construction whereas the comparables were not and no adjustment was made for the difference. Likewise, the assessor argued that none of the comparable dwellings has a walkout-style basement like the subject and there was again no adjustment for this difference. In addition, the subject "has a pond view" and none of the comparables have this view and again, there was no adjustment for the difference according to the assessor. The assessor also noted other differences between the subject and the comparables in quality and age, use of a short sale; an error in the reported sale price; and the lack of a cost approach for a newer dwelling such as the subject.

The assessor acknowledged that the last two-story dwellings that sold in the subject's subdivision occurred in 2010.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales. The comparable dwellings consist of two-story homes that were built between 1998 and 2012. The homes range in size from 3,638 to 4,750 square feet of living area with basements, four of which are walkout-style. Each home has

central air conditioning, one or two fireplaces and a garage. Comparable #6 also has an in-ground pool. The properties sold between December 2010 and June 2013 for prices ranging from \$550,000 to \$750,000 or from \$151.18 to \$174.57 per square foot of living area, including land.

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

Conclusion of Law

The appellants contend 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. 86 Ill.Admin.Code §1910.63(e). 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board has given little weight to the value conclusion of the appellants' appraisal report. The Board finds that the appraiser performed an exterior only inspection of the property and did not accurately report the dwelling size by a significant amount of square footage with no support in the appraisal report for the stated dwelling size. Moreover, the Board finds that each of the comparables presented in the sales comparison approach by the appraiser were substantially smaller homes and there was a lack of adjustments for dwelling size given the error in the subject's size and arguably a lack of adjustment given the subject's age as compared to the comparable dwellings.

The board of review presented six comparable sales to support its position before the Property Tax Appeal Board. The Board has given little weight to board of review comparable #1 due to the sale having occurred in 2010, a date too remote in time to the assessment date of January 1, 2013 to be indicative of the subject's market value. The Board has also given reduced weight to board of review comparables #2, #3 and #5 due to the substantially smaller dwelling sizes of these homes when compared to the subject that contains 4,839 square feet of living area.

The Board finds the best evidence of market value to be the board of review comparable sales #4 and #6. These homes is similar in age design and/or features. These board of review comparable sales sold in September 2011 and June 2013 for prices of \$710,000 and \$675,000, respectively, or for \$164.05 and \$156.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$596,568 or \$123.28 per square foot of living area, including land, which is below the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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: _____

CERTIFICATION

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: June 24, 2016



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.