



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

APPELLANT: Rafique Mota
DOCKET NO.: 15-00205.001-R-1
PARCEL NO.: 02-15-203-021-0000

The parties of record before the Property Tax Appeal Board are Rafique Mota, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$9,600
IMPR.: \$28,600
TOTAL: \$38,200

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2015 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 is improved with a one-story dwelling of frame construction with 1,115 square feet of living area. The dwelling was constructed in 1961. Features of the property include a two-car garage. The property has a 7,826 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 1, 2013 for a price of \$68,000. The seller of the subject property was Deutsche Bank National Trust Company and the appellant indicated the parties were not related. The appellant also indicated that the property was sold through a Realtor and had been advertised in the Multiple Listing Service (MLS). To document the sale, the appellant submitted a copy of settlement statement and a copy of the MLS listing sheet disclosing the property was REO/Lender Owned and had been on the market for 10 days.

In further support of the overvaluation argument the appellant submitted eight comparable sales improved with one-story dwellings that had either 1,115 or 1,162 square feet of living area. The dwellings were constructed in 1961 and 1962. Each comparable had a garage ranging in size from 320 to 528 square feet of building area. The sales occurred from November 2013 to March 2015 for prices ranging from \$50,000 to \$80,000 or from \$43.03 to \$68.85 per square foot of living area, including land. The appellant's submission included adjustments to the comparables for differences from the subject property to arrive at "equalized" prices ranging from \$49,239 to \$72,750. Based on this evidence, the appellant requested the subject's assessment be reduced to \$21,513.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,200. The subject's assessment reflects a market value of \$114,887 or \$103.04 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the township assessor that were improved with one-story dwellings that ranged in size from 1,115 to 1,435 square feet of living area. The dwellings were constructed in 1961 and 1962. Each comparable had a two-car garage. The sales occurred from April 2014 to April 2015 for prices ranging from \$115,000 to \$150,000 or from \$94.08 to \$129.09 per square foot of living area, including land. To document the sales the board of review submission included copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each of the comparables, which indicated each was an arm's length transaction.

In rebuttal the township assessor asserted that each of the comparables used by the appellant were invalid sales. Copies of the PTAX-203 Illinois Real Estate Transfer Declaration disclosed that appellant's sales #1, #3, #4, #5, #7 and #8 were Bank REO (real estate owned), auction sales, and/or were not advertised. The board of review submission also asserted appellant's sale #6 was an invalid sale but did not provided the facts behind this statement. The PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's sale #2 indicated the transaction was the fulfillment of an installment contract that was entered in 2013.

In rebuttal the appellant asserted that section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides that the Property Tax Appeal Board is to consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The appellant also asserted that board of review sales #1, #4 and #5 were acceptable but sale #2 is approximately 29% larger than the subject property and comparable #3 located is 1.5 miles from the subject property.

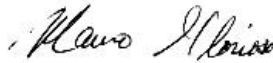
Conclusion of Law

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. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 13 comparable sales submitted by parties to support their respective positions. The Board gives little weight to appellant's sales #3 and #8 due to the fact the PTAX-203 Illinois Real Estate Transfer Declaration associated with these sales disclosed these properties were not advertised. The Board gave little weight to the sale of the subject property and as well as to appellant's sales #2 and #5 as these properties sold in 2013, not proximate in time to the assessment date. The Board finds appellant's sales #1, #4, #6 and #7 as well as the sales provide by the board of review are to be given most weight. The record indicates that appellant's sales #1, #4 and #7 were Bank REO (real estate owned) indicating these were compulsory sales and set the low end of the value range from \$62,000 to \$80,000 or from \$55.61 to \$68.85 per square foot of living area, including land. The sales provided by the board of review were more typical arm's length transactions and sold for prices ranging from \$115,000 to \$150,000 or from \$94.08 to \$129.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$114,887 or \$103.04 per square foot of living area, including land, which is well supported by the best comparable sales in this record. Based on this record 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

Acting Member



Member



Acting 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 23, 2017



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.