



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

APPELLANT: Abdullah Raied  
DOCKET NO.: 15-00515.001-R-1  
PARCEL NO.: 16-05-01-127-004-0000

The parties of record before the Property Tax Appeal Board are Abdullah Raied, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$26,651  
**IMPR.:** \$144,929  
**TOTAL:** \$171,580

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 two-story dwelling of brick construction with 3,945 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 1,247 square feet of building area. The property has a 26,619 square foot site and is located in Orland Park, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with a one-story style dwelling and two two-story style dwellings that range in size from 3,468 to 3,795 square feet of living area. The dwellings were constructed from 1991 to 1999. Each comparable has a basement, central air conditioning, one fireplace and an attached garage ranging in size from 642 to 751 square feet of building area. The comparables sold from May 2013 to August 2014 for

prices ranging from \$360,000 to \$475,000 or from \$103.80 to \$125.16 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$151,209 to reflect a market value of \$453,675 or \$115.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,580. The subject's assessment reflects a market value of \$516,031 or \$131.81 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 three comparable sales identified by the township assessor that are improved with two-story dwellings of brick and siding or brick, stone and stucco exterior construction that range in size from 3,907 to 4,228 square feet of living area. The dwellings were constructed from 1991 to 2006. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces, and a garage ranging in size from 759 to 861 square feet of building area. These properties have sites ranging in size from 19,165 to 48,585 square feet of living area. These properties are located from .05 to .11 of a mile from the subject property. The sales occurred from October 2013 to July 2015 for prices ranging from \$400,000 to \$750,000 or from \$102.38 to \$177.39 per square foot of living area, including land.

In rebuttal the board of review provided a statement from the township assessor noting that appellant's sale #1 was a one-story style dwelling while the subject dwelling is a two-story home; comparable #2 is 340 smaller than the subject dwelling; and comparable sale #3 sold in 2013 and was not advertised for sale. The township assessor provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's sale #3 noting the property was not advertised for sale.

The assessor also stated that the subject's subdivision was reassessed for the 2015 quadrennial year and provided the reassessment sheet showing the equity of assessments and equalization of sales throughout the subdivision.

Based on this evidence the board of review requested no change be made to the assessment.

### **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 information on six sales provided by the parties to support their respective positions. The Board gives less weight to appellant's sale #1 as it differs from the subject in style being a one-story dwelling while the subject property is improved with a two-story dwelling.

The Board also gives less weight to appellant's sale #3 as the record contains evidence that this property was not advertised for sale calling into question the arm's length nature of the transaction. The board finds the four remaining sales provided by the parties offered the best evidence of market value. Appellant's comparable #2 and board of review comparable #1 sold in 2013, nevertheless the Board will give some consideration to these properties. The Board further finds that board of review comparable #1 was constructed in 2006, making it significantly newer than the subject dwelling, which would require a downward adjustment for age. Each of the comparables has a smaller garage than the subject property, which would require an upward adjustment. These four comparables sold from June 2013 to July 2015 for prices ranging from \$400,000 to \$750,000 or from \$102.38 to \$177.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$516,031 or \$131.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman

Member



Member

Acting 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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Abdullah Raied, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432