



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

APPELLANT: Hanna Akkawi  
DOCKET NO.: 15-00615.001-R-1  
PARCEL NO.: 16-05-35-404-006-0000

The parties of record before the Property Tax Appeal Board are Hanna Akkawi, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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.:** \$142,277  
**TOTAL:** \$168,928

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 consists of a 1.5-story dwelling of brick and stucco exterior construction containing approximately 3,930<sup>1</sup> square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area<sup>2</sup>, central air conditioning, a fireplace and an attached 902 square foot garage. The subject property's site has approximately 41,250 square feet of land area and is located in Mokena, Homer Township, Will County.

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<sup>1</sup> The appraiser reports the subject's dwelling size as 3,792 square feet of living area and submitted a schematic drawing to support this data. The board of review claims the subject's dwelling size is 3,930 square feet of living area and submitted a property record card with schematic drawing. The Board finds the assessing officials submitted the best evidence of dwelling size and will use a dwelling size of 3,930 square feet of living area for this analysis.

<sup>2</sup> The appraiser reports the subject has a finished basement including a bath, rec room and bedroom, and submitted photographic evidence to support the data. The board of review claims the subject has an unfinished basement but submitted no evidence to support the claim.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Dominick DiMaggio estimating the subject property had a market value of \$386,000 or \$98.22 per square foot of living area as of January 1, 2013. The appraiser analyzed three comparables that sold from June to December 2012 for prices ranging from \$355,000 to \$400,000 or from \$94.14 to \$110.34 per square foot of living area including land. These comparables are described as "traditional" dwellings that range in age from 10 to 26 years old. They range in size from 3,462 to 4,249 square feet of living area and are located a distance of .41 to .79 of a mile from the subject. The comparables feature basements, two with finished area, central air conditioning and three-car garages. No information was provided with regard to fireplaces. The comparables have sites that range in size from 43,650 to 217,800 square feet of land area. After adjusting for dissimilarities with the subject, the comparables' adjusted sale prices ranged from \$352,000 to \$402,000.

The appraiser also developed the cost approach which valued the property at \$549,562. In reconciliation, the appraiser gave more weight to the sales comparison approach since it best reflects the interaction of buyers and sellers.

Based on this evidence, the appellant requested the total assessment be reduced to \$128,538 or a market value of approximately \$385,653 or \$98.13 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$168,928. The subject's assessment reflects a market value of \$508,054 or \$129.28 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.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor pointing out the discrepancy in the subject's dwelling size between the appraiser's data and the board of review's data. The assessor also took issue with the date of the appraisal.

In support of the subject's assessment, the board of review submitted information on three comparable sales. These comparables are described as 1.5 or 2-story dwellings of frame and/or masonry construction built from 2002 to 2004. The comparables range in size from 3,481 to 4,126 square feet of living area. They feature unfinished basements, central air conditioning, fireplaces and garages that range in size from 712 to 1,063 square feet of building area. Site sizes of the comparables range from 39,904 to 64,573 square feet of land area. The comparables are located within .30 of a mile of the subject and in the same neighborhood as the subject. These comparables sold from February through November 2014 for prices ranging from \$518,000 to \$526,000 or from \$126.03 to \$148.81 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's 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 appellant submitted an appraisal estimating the property had a market value of \$386,000 or \$98.22 per square foot of living area as of January 1, 2013. The Board gave little weight to the final opinion of value found in the appraisal report which is dated and utilized sales from 2012 which are less indicative of market value as of the subject's assessment date of January 1, 2015.

The Board finds the best evidence of market value to be the board of review comparables despite their unfinished basements as compared to the subject's superior finished basement. These comparables were most similar to the subject in location, age, style, dwelling size, site size and most features. The comparables sold from February through November 2014 for prices ranging from \$518,000 to \$526,000 or from \$126.03 to \$148.81 per square foot of living area including land. The subject's assessment reflects a market value of \$508,054 or \$129.28 per square foot of living area, land included, which is within the range established by the most similar comparables on a per square foot basis, and below these comparables on a total market value basis. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation 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. 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

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: March 20, 2018



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

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