



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

APPELLANT: Kamran A Khan
DOCKET NO.: 15-00655.001-R-1
PARCEL NO.: 07-01-03-204-058-0000

The parties of record before the Property Tax Appeal Board are Kamran A Khan, 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: \$49,240
IMPR.: \$117,497
TOTAL: \$166,737

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 two-story brick and frame dwelling constructed in 1996 containing 3,089 square feet of living area. Features of the home include a full basement with 1,580 square feet of finished area¹, central air conditioning, a fireplace and a 462 square foot garage. The subject is located in Naperville, Wheatland Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. These comparables are described as two-story brick dwellings that range in size from 2,891 to 3,337 square feet of

¹ The appellant did not provide any information regarding the basement finish of the subject or the appellant's comparables. The board of review claims the subject's basement has 1,580 square feet of finished area and submitted a memo from the township assessor to support the claim. The Board finds the appellant did not refute this claim, and the subject has a finished basement.

living area. They were built in 1998 or 2000. The comparables feature basements, central air conditioning, fireplaces and garages that range in size from 635 to 683 square feet of building area. No information was provided regarding basement finished area. The comparables are located "blocks" from the subject. They have improvement assessments ranging from \$103,482 to \$117,442 or from \$35.19 to \$35.79 per square foot of living area. The appellant requested the improvement assessment be reduced to \$108,701 or \$35.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$117,497 or \$38.04 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor stating the appellant's comparables do not have finished basements and differ in size from the subject by 198 to 248 square feet of living area.

In support of its assessment the board of review submitted information on four equity comparables. These comparables are described as two-story dwellings of brick and frame construction.² They were built between 1996 and 2001 and range in size from 3,086 to 3,096 square feet of living area. They feature finished basements, central air conditioning, one fireplace each and garages that range in size from 457 to 636 square feet of building area. The comparables are located from .13 to .69 of a mile from the subject, one on the same street as the subject. They have improvement assessments ranging from \$166,587 to \$169,422 or from \$37.90 to \$38.93 per square foot of living area.

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

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). 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on dissimilar dwelling sizes and unfinished basements as compared to the subject. The Board finds the board of review comparables most similar to the subject. These four comparables had improvement assessments that ranged from \$37.90 to \$38.93 per square foot of living area. The subject's improvement assessment of \$38.04 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is justified.

² Based on the Property Record Cards.

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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APPELLANT

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