



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

APPELLANT: Jaser Khader
DOCKET NO.: 16-00520.001-R-1
PARCEL NO.: 11-04-07-305-077-0000

The parties of record before the Property Tax Appeal Board are Jaser Khader, 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 **A Reduction** 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: \$18,095
IMPR.: \$49,770
TOTAL: \$67,865

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 2016 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 frame exterior construction with 2,370 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial basement, central air conditioning, a fireplace and a 400 square foot garage. The property is located in Romeoville, Lockport Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables located within .5 of a mile from the subject property. The comparables consist of two-story dwellings that were reported to range in size from 2,368 to 3,410 square feet of living area. Three dwellings were constructed in 2000 and 2002 with the age for one dwelling not disclosed. Three comparables had basements; all the comparables had central air conditioning; and each had a garage ranging in size from 340 to 470 square feet of

building area. The comparables were reported to have improvement assessments ranging from \$46,077 to \$64,487 or from \$13.51 to \$20.62 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$43,868 or \$18.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,429. The subject property has an improvement assessment of \$55,334 or \$23.34 per square foot of living area.

The board of review submitted a memorandum, along with copies of the property record cards for the subject and appellant's comparables. The board of review argued that the appellant's evidence reflected incorrect and missing information. The board of review submitted a corrected grid analysis of the appellant's comparables. The comparables, according to the board of review, are of frame exterior construction and ranged in size from 1,980 to 3,316 square feet of living area. The dwellings were constructed from 2000 to 2002. The comparables had basements with one having finish area, central air conditioning, one fireplace and garages that range in size from 400 to 441 square feet of building area. These comparables had improvement assessments ranging from \$46,077 to \$64,487 or from \$19.45 to \$23.27 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted the same four equity comparables for the Board's consideration. The Board gives less weight to the appellant's equity analysis and board of review comparables #3 and #4. The Board finds the board of review submitted property record cards of the comparables showing appellant's counsel used incorrect descriptive information in the equity analysis. Comparables #3 and #4 are dissimilar in dwelling size when compared to the subject.

The Board finds the board of review's comparables #1 and #2 are most similar in location, dwelling size, design, age and features when compared to the subject. These comparables had improvement assessments of \$48,829 and \$54,173 or \$20.57 and \$21.12 per square foot of living area. The subject property has an improvement assessment of \$55,334 or \$23.34 per square foot of living area, which is greater than the best comparables in this record. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: January 15, 2019



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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