



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

APPELLANT: Saddiq Waleed Matinella C  
DOCKET NO.: 16-00830.001-R-1  
PARCEL NO.: 12-02-19-111-018-0000

The parties of record before the Property Tax Appeal Board are Saddiq Waleed Matinella C, the appellant, by attorney Michael R. Davies of Ryan Law LLP 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:** \$19,800  
**IMPR.:** \$66,200  
**TOTAL:** \$86,000

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 brick and frame exterior construction with 2,583 square feet of living area<sup>1</sup>. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning and a three-car garage. The property has an 8,770 square foot site<sup>2</sup> and is located in Bolingbrook, DuPage Township, Will County.

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<sup>1</sup> The appellant's grid analysis depicts the subject's dwelling containing 2,463 square feet of living area, which differs from the 2,583 square feet of living area as shown on the property record card evidence. The Board finds the best evidence of dwelling size was the subject's property record card submitted by the board of review that had a schematic diagram and measurements of the dwelling. The appellant's grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

<sup>2</sup> The parties differ as to the size of the subject's site. The Board finds the discrepancy will not impact the Board's decision in this appeal

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for four comparable properties. The appellant did not disclose the comparables' proximity to the subject, exterior construction and foundation type. The comparables consist of two-story dwellings ranging in size from 2,202 to 2,586 square feet of living area. The dwellings were built from 2002 to 2005. One comparable has central air conditioning and one comparable has a fireplace. The comparables each have a garage ranging in size from 385 to 620 square feet of building area. Three comparables have site sizes ranging from 8,775 to 9,889 square feet of land area. The appellant's grid analysis depicts the site size of the remaining comparable as having 1,742,400 square feet of land area. The comparables sold from November 2015 to May 2016 for prices ranging from \$178,000 to \$300,000 or from \$80.84 to \$116.01 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,000. The subject's assessment reflects a market value of \$258,569 or \$100.10 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from the DuPage Township Assessor's Office along with additional data. The assessor asserts the appellant's grid analysis is inaccurate with omitted information. The assessor claims two of the comparables are invalid sales and provided copies of their PTAX-203 Illinois Real Estate Transfer Declarations that indicate the transfers were Short Sales. The assessor also claims comparable #2 is located in a Special Service Area subdivision unlike the subject. Additionally, the assessor disclosed that comparable #3 sold twice in 2016 with the first sale occurring in March 2016 for a price of \$212,000 and the second sale occurring in August 2016 for a price of \$331,000.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood as the subject property as defined by the local assessor. The comparables consist of two-story dwellings of brick and frame exterior construction built in 2002 or 2004. The dwellings contain either 2,340 or 2,535 square feet of living area and are situated on sites ranging in size from 8,775 to 19,406 square feet of land area. Each comparable has a partial or full basement with finished area and central air conditioning. Additionally, three comparables have a fireplace and each comparable has a two-car or a three-car garage. The comparables sold from August 2014 to March 2016 for prices ranging from \$263,900 to \$326,000 or from \$104.10 to \$128.60 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 no reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant since the appellant's attorney failed to provide specifics regarding the comparables' locations, exterior construction and foundation type for a comparative analysis, which detracts from the weight of the evidence. The Board also gave less weight to board of review comparable #2 due to its larger site size, along with comparable #3 as its 2014 sale is dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the remaining three comparables submitted by the board of review. These comparables are most similar to the subject in location, size, design, age and features. These comparables sold in June or December 2015 for prices ranging from \$263,900 to \$299,000 or from \$104.10 to \$120.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,569 or \$100.10 per square foot of living area, including land, which is below the range of most similar comparable sales in this record. The Board finds the subject dwelling is inferior to the comparables as it lacks basement finish. However, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment 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(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.

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Chairman



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Member



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Member

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Member



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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: May 21, 2019



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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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