



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

APPELLANT: Akram Farhan M  
DOCKET NO.: 16-00887.001-R-1  
PARCEL NO.: 16-05-30-406-004-0000

The parties of record before the Property Tax Appeal Board are Akram Farhan M, 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:** \$21,218  
**IMPR.:** \$91,159  
**TOTAL:** \$112,377

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 single-family dwelling of brick and vinyl exterior construction with 2,710 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the property include unfinished basement, central air-conditioning, a fireplace and a garage containing 484 square feet of building area. The property has an 18,352-square foot site and is located in Lockport, Homer Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited

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<sup>1</sup> The parties differ as to some of the subject's features. The Board finds that the best evidence of dwelling size and other features is from the property record card submitted by the board of review.

information on three comparable sales,<sup>2</sup> located within .39 of a mile of the subject property. The comparables are described as one or two-story single-family dwellings of brick and vinyl, brick and stone or cedar brick and stone exterior construction. The dwellings range in size from 2,665 to 2,909 square feet of living area. The dwellings were constructed in 2003. The comparables feature an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 704 to 870 square feet of building area. The properties have sites ranging in size from 15,097 to 18,376 square feet of land area. The comparables sold from December 2015 to March 2016 for prices ranging from \$321,500 to \$500,000 or from \$120.64 to \$171.88 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,377. The subject's assessment reflects a market value of \$337,874 or \$124.68 per square foot of living area including land when applying the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a letter from the county assessor contesting the appellant's grid information. The board of review also submitted corrected and completed information for the appellant's comparables. In addition, the board of review submitted information on three comparable sales, one of which was also submitted by the appellant. The comparables are described as two-story single-family dwellings of brick and vinyl or brick and cedar exterior construction. The dwellings range in size from 2,710 to 3,073 square feet of living area. The dwellings were constructed in 2003. The comparables feature an unfinished basement, central air conditioning, two have a fireplace and each has a garage ranging in size from 695 to 784 square feet of building area. The properties have sites ranging in size from 17,591 to 20,114 square feet of land area. The comparables sold from February 2016 to January 2017 for prices ranging from \$360,000 to \$410,000 or from \$117.15 to \$147.11 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted for the Board's consideration a total of five suggested sale comparables including one common comparable. The comparables have various degrees of similarities to the subject in location, size of living area, site size, age, design and features. The Board gave less weight to appellant's comparables #2 and #3 due to their one-story design which

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<sup>2</sup> Appellant's grid analysis was devoid of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

is dissimilar to the subject's two-story design. In addition, appellant's comparable #3 is located in a different neighborhood code from the subject property. The Board gave less weight to board of review comparable #3 due to its sale date of January 2017 being too remote in time compared to the subject's January 1, 2016 assessment date and thus less indicative of market value. The Board finds the best evidence of market value to be appellant's comparable #1/board of review comparable #2 along with board of review comparable #1. These comparables are most similar to the subject in location, site size, dwelling size, age, design and features. These comparables sold in February and June 2016 for prices of \$410,000 and \$360,000, respectively, or \$147.11 and \$117.15, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of \$337,874 or \$124.68 per square foot of living area, including land, which falls below the range on an overall basis and within the range on a per square foot basis established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that no 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.

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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

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