



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

APPELLANT: Suli Gazafer
DOCKET NO.: 16-01056.001-R-1
PARCEL NO.: 06-03-12-311-012-0000

The parties of record before the Property Tax Appeal Board are Suli Gazafer, the appellant, by attorney Margaret E. Graham, of O'Keefe Lyons & Hynes, LLC 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: \$13,554
IMPR.: \$52,154
TOTAL: \$65,708

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 part two-story and part one-story single-family dwelling of frame exterior construction with 2,031 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, and a 420-square foot garage. The property has a 7,318-square foot site and is located in Romeoville, Plainfield Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. Appellant is not contesting the land assessment. In support of this argument, the appellant submitted information on three comparable sales located from .5 of a mile to 1.4 miles from the subject property. One comparable was within the subject's subdivision. The comparables are described as part two-story and part one-story single-family dwellings of vinyl, frame or vinyl and frame exterior construction containing either 2,062 or

2,112 square feet of living area. The dwellings ranged in age from 17 to 20 years old. Features of the comparables include full or partial basements. All dwellings have central air conditioning, one has a fireplace and each dwelling has a garage containing either 410 or 420 square feet of building area. Two properties have sites of 8,100 square feet of land area and one comparable's site size was not disclosed. The comparables sold between June 2014 and June 2016 for prices ranging from \$136,000 to \$157,000 or from \$65.96 to \$74.63 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 \$65,708. The subject's assessment reflects a market value of \$197,559 or \$97.27 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 information on eight comparable sales. The comparable properties are located from .2 to .6 of a mile from the subject and within the same subdivision as the subject property. The comparables are improved with part two-story and part one-story single-family dwellings of frame exterior construction that range in size from 1,976 to 2,112 square feet of living area. The dwellings were either 15 or 16 years old. Features of the comparables include a basement, central air conditioning and a garage containing either 400 or 420 square feet of building area. The properties have sites ranging in size from 6,396 to 11,838 square feet of land area. The comparables sold from January to October 2015 for prices ranging from \$208,500 to \$240,000 or from \$103.15 to \$121.46 per square foot of living area including land. Board of review also submitted property record cards for the subject as well as the eight comparable sales along with the PTAX-203 forms for each of the comparable sales. Finally, the board of review submitted a brief contesting the similarities of the appellant's comparables to the subject. 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 eleven suggested comparable sales with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #1 and #2 due to their lack of proximity to the subject property and being outside the subject's subdivision. Appellant's comparable #2 also sold in June 2014 which is too remote in time from the subject's January 1, 2016 assessment date and thus not reflective of market value.

The Board finds the best evidence of market value to be appellant's comparable sale #3, along with eight comparables submitted by the board of review. The Board finds these nine comparables are most similar to the subject in location, dwelling size, age, design and features. These comparables sold between January 2015 and June 2016 for prices ranging from \$157,000 to \$240,000 or from \$74.34 to \$121.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$197,559 or \$97.27 per square foot of living area, including land, which falls within the range 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.

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: July 16, 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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