



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

APPELLANT: Ahmad Sultan
DOCKET NO.: 16-01259.001-R-1
PARCEL NO.: 07-01-20-204-028-0000

The parties of record before the Property Tax Appeal Board are Ahmad Sultan, the appellant; 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: \$37,398
IMPR.: \$180,104
TOTAL: \$217,502

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 cedar exterior construction with 4,365 square feet of living area. The dwelling is approximately 10 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 829-square foot garage. The property is located in Naperville, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .4 of a mile of the subject property. The comparables are described as two-story single-family dwellings of brick and cedar exterior construction ranging in size from 4,188 to 4,530 square feet of living area. The dwellings range in age from 7 to 12 years old. The comparables each have an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 660 to 766 square feet of building area. The comparables sold from March 2014 to April 2015 for prices

ranging from \$655,000 to \$688,000 or from \$146.80 to \$161.65 per square foot of living area, including land.

In further support of this argument, the appellant submitted an appraisal of the subject property prepared by Michael G. Schultz, a State of Illinois certified residential real estate appraiser. The appraiser developed the sales comparison approach to value using three comparable sales in arriving at an estimated value of \$630,000 as of January 28, 2015. In addition, the appellant submitted a Plat of Survey of the subject, the 2015 assessment notice and a brief in support of his argument for overvaluation. Based on the foregoing 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 \$217,502. The subject's assessment reflects a market value of \$653,945 or \$149.82 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.

In support of the subject's assessment, the board of review submitted information on seven comparable sales, two of which are the same property that has been re-sold. The comparables are located .15 of a mile from the subject property. The comparables are described as two-story dwellings of frame construction ranging in size from 4,095 to 4,603 square feet of living area. The dwellings were constructed from 2005 to 2013. The comparables each have a basement, with four having finished area. Additional features of each comparable include central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 782 square feet of building area. The comparables sold from March 2014 to October 2016 for prices ranging from \$640,000 to \$835,000 or from \$139.04 to \$203.91 per square foot of living area, including land. The board of review also submitted property record cards for the subject and the comparables, the PTAX-203 form for the subject, listing information for the subject and a brief contending that the mass appraisal process and the sales ratio studies support the assessment. 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.

As initial matter, the Board gave little weight to the appraisal submitted by the appellant based on the 2014 sales utilized in the appraisal being dated and less likely to be reflective of market value as of the subject's assessment date of January 1, 2016.

The parties submitted a total of eleven comparable sales for the Board's consideration, two of which are the same property that has been re-sold. The Board gave less weight to appellant's comparables #2 and #4, along with board of review comparables #6 and #7 due to their sale dates

in 2014 being less proximate in time to the subject's January 1, 2016 assessment date and therefore less indicative of market value. The remaining seven comparables are most similar to the subject in location, dwelling size, style, age and most features. These properties sold from March 2015 to October 2016 for prices ranging from \$640,000 to \$835,000 or from \$139.04 to \$203.91 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$653,945 or \$149.82 per square foot of living area, land included, which falls within the range established by the most similar comparable sales contained in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued 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.

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: September 17, 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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