



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

APPELLANT: Mohamed & Naila Jeddy
DOCKET NO.: 16-07541.001-R-1
PARCEL NO.: 21-14-13-103-053-0000

The parties of record before the Property Tax Appeal Board are Mohamed & Naila Jeddy, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$1,513
IMPR.: \$16,780
TOTAL: \$18,293

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from the 2015 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 townhome of frame and masonry exterior construction with 1,480 square feet of living area. The dwelling was constructed in 1970. Features of the home include an unfinished basement and central air conditioning.¹ The property has a 1,933 square foot site and is located in University Park, Monee Township, Will County.

The appellants contend overvaluation and contention of law as the bases of the appeal. The appellants' counsel cited the provision of a "direct appeal" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The subject property received a reduced assessment from the Property Tax Appeal Board in the prior year under Docket Number 15-00507.001-R-1.

¹ The board of review grid analysis and property record card differ as to whether the subject dwelling has finished basement area. The Board finds the best evidence of the description of the dwelling to be the property record card.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted information on seven comparable sales located within .12 of a mile of the subject property. The comparables consist of two-story townhomes containing 1,480 square feet of living area. Counsel for the appellants failed to disclose the site sizes of the comparables and the exterior construction of the dwellings. The dwellings were constructed from 1970 to 1975. Each comparable features a full basement and central air conditioning. The comparables sold from February 2015 to November 2016 for prices ranging from \$18,950 to \$39,000 or from \$12.80 to \$26.35 per square foot of living area, including land. Based on this evidence the appellants 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 \$21,074. The subject's assessment reflects a market value of \$63,361 or \$42.81 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 response to the appeal, the board of review submitted a memorandum and data prepared by the Monee Township Assessor. In the memorandum, the assessor disclosed that the subject property was not owner-occupied. The assessor critiqued the comparables submitted by the appellants and asserted that comparables #1, #3, #5 and #7 were Short Sales, Bank REO (real estate owned) sales or the Buyer/Seller is a financial institution or government agency with each being transferred by Special Warranty Deed. The assessor provided PTAX-203 Real Estate Transfer Declarations of each of the appellants comparables to support these claims.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales, two of which are located in the same neighborhood as the subject property. The comparables have sites ranging in size from 1,481 to 3,331 square feet of land area and consist of two, two-story townhomes and two, part two-story and part one-story townhomes of frame exterior construction containing 1,480 or 1,715 square feet of living area. The dwellings were constructed in 1972 or 1974. Each comparable features an unfinished basement and central air conditioning. Two comparables each have a garage containing either 460 or 473 square feet of building area. The comparables sold from May 2015 to December 2015 for prices ranging from \$45,000 to \$120,000 or from \$30.41 to \$69.39 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 appellants contend 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven suggested comparable sales for the Board's consideration. The board gave less weight to the appellants' comparables #1 and #5 when comparing their purchase

prices with the remaining comparables in the record. The Board also gave reduced weight to board of review comparables #3 and #4 which have larger dwellings and a garage unlike the subject. Furthermore, both comparables are located outside of the subject's neighborhood.

The Board finds the best evidence of market value to be the remaining seven comparables submitted by the parties. These comparables are almost identical to the subject in location, dwelling size, design, age and features. They sold from February 2015 to September 2016 for prices ranging from \$27,500 to \$55,000 or from \$18.58 to \$37.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,361 or \$42.81 per square foot of living area, including land, which is greater than the most similar comparables in the record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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: June 16, 2020



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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