



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

APPELLANT: Abed Issa
DOCKET NO.: 17-00454.001-R-1
PARCEL NO.: 16-05-01-406-016-0000

The parties of record before the Property Tax Appeal Board are Abed Issa, 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: \$15,277
IMPR.: \$63,048
TOTAL: \$78,325

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 2017 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 split-level dwelling of brick exterior construction with 1,610 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage containing 513 square feet of building area. The property has a 9,750 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on July 1, 2016 for a price of \$235,000. The appellant completed Section IV – Recent Sale Data of the Residential Appeal petition reporting the parties to the transaction were not related, the property was sold using a Realtor and the property was advertising in the Multiple Listing Service for a period of 75 days prior to the sale. Based on this evidence, the appellant requested a reduction in the subject's

assessment to reflect a total assessment of \$75,325 which would reflect a market value of approximately \$225,975.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,325. The subject's assessment reflects a market value of \$235,069 or \$146.01 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review through the township assessor noted that at the local board of review hearing, the appellant signed a stipulation with the board of review to reduce the subject's assessment to the 2016 purchase price. (Exhibit B) The stipulation executed with the local board of review states in pertinent part, "The appellant further agrees not to appeal this stipulated assessment and hereby waives his/her right to appeal to the Property Tax Appeal Board or the Courts for the years covered by this stipulation." Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board takes notice that the appellant violated the terms and certainly the spirit of the agreement executed with the local board of review by filing this appeal before the Property Tax Appeal Board despite having received a reduction reflective of the purchase price of the subject property.

In this appeal, 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 both agree that the best evidence of market value is the purchase of the subject property in July, 2016 for a price of \$235,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with a sign the Multiple Listing Service and it had been on the market for 75 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement. The board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration reiterating the purchase of \$235,000.

The Property Tax Appeal Board finds the purchase price \$235,000 is reflected by the subject's current assessment of \$78,325. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not 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



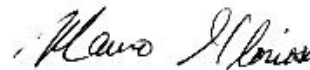
Member

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: April 21, 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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