



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

APPELLANT: Abdullah Raied
DOCKET NO.: 17-00548.001-R-1
PARCEL NO.: 16-05-01-127-004-0000

The parties of record before the Property Tax Appeal Board are Abdullah Raied, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$28,645
IMPR.: \$189,199
TOTAL: \$217,844

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 two-story dwelling of brick exterior construction with 3,945 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished 2,246 square foot basement, central air conditioning, a fireplace, a 1,247 square foot garage and a swimming pool. The property has a 26,619 square foot site and is located in Orland Park, Homer Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four suggested equity comparables that were located within .06 of a mile from the subject property. The comparables were two-story dwellings of brick, brick and stucco or brick and cedar exterior construction containing from 3,468 to 3,969 square feet of living area. The homes were built from 1992 to 1996 and had unfinished basements ranging in size from 1,844 to 2,116 square feet of building

area. Other features included central air conditioning, a fireplace and garages ranging in size from 707 to 803 square feet of building area. The comparables had improvement assessments ranging from \$137,586 to \$153,222 or from \$38.60 to \$40.56 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$156,064 or \$39.56 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,844. The subject property has an improvement assessment of \$189,199 or \$47.96 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were located within .16 of a mile from the subject property. The comparables were two-story dwellings of brick or brick and cedar exterior construction containing from 3,759 to 4,058 square feet of living area. The homes were built from 1991 to 2002 and had unfinished basements ranging in size from 1,712 to 2,070 square feet of building area. Other features included central air conditioning, a fireplace, garages ranging in size from 641 to 878 square feet of building area and swimming pools. The comparables had improvement assessments ranging from \$137,059 to \$161,055 or from \$36.37 to \$40.84 per square foot of living area.

The board of review's submission included a statement from the Homer Township Assessor's Office asserting that the appellant failed to mention that the subject has a swimming pool and a pool enclosure. Furthermore, the subject is receiving a Home Improvement Exemption for the next four years. In addition, the appellant's comparables lack a swimming pool, unlike the subject.

Based on this evidence the board of review requested that the subject's improvement assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 best evidence of assessment equity to be the board of review's comparables. These comparables were most similar to the subject in location, style, size, age and most features, including a swimming pool. These most similar comparables had improvement assessments ranging from \$137,059 to \$161,055 or from \$36.37 to \$40.84 per square foot of living area. The subject's improvement assessment of \$189,199 or \$47.96 per square foot of

¹ Specific information regarding the appellant's comparables was gleaned from the board of review's submission, as that information was supported by the properties' Property Record Card's (PRC's.)

living area is above the range established by the best comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger garage, the Board finds the subject's improvement assessment is supported. The Board gave less weight to the appellant's comparables due to their differences in lack of a swimming pool feature, when compared to the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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



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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