



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

APPELLANT: Sanjiv Amin  
DOCKET NO.: 17-01406.001-R-1  
PARCEL NO.: 16-05-02-115-020-0000

The parties of record before the Property Tax Appeal Board are Sanjiv Amin, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 **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:** \$21,507  
**IMPR.:** \$120,453  
**TOTAL:** \$141,960

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 is improved with a two-story dwelling of brick and siding exterior construction with 3,083 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 724 square foot garage.<sup>1</sup> The property has a 15,842 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, appellant's attorney submitted limited information on six

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<sup>1</sup> Some information about the subject property was supplemented by the grid analysis and property record card submitted by the board of review.

comparable properties located within .47 miles of the subject property.<sup>2</sup> The comparables consist of two-story dwellings of brick or brick and siding exterior construction ranging in size from 3,000 to 3,611 square feet of living area and constructed from 1985 to 1993. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 726 to 1,007 square feet of building area. The sales occurred from May 2016 to November 2017 for prices ranging from \$290,000 to \$385,000 or from \$96.67 to \$127.91 per square foot of living area, land included. Based on these sales, the appellant requested the subject's assessment be reduced to \$112,849, reflecting a market value of \$338,547 or \$109.81 per square foot of living area, land included.

With respect to the assessment equity argument, the appellant provided limited information on 24 comparable properties improved with two-story dwellings ranging in size from 2,795 to 3,326 square feet of living area. The dwellings were constructed from 1985 to 2002. Each comparable has a full basement. No information was provided regarding basement and exterior finishes or features such as central air conditioning, fireplaces or garage sizes. These properties are purportedly located in the same neighborhood as the subject property and have improvement assessments ranging from \$94,053 to \$118,216 or from \$30.69 to \$35.54 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$91,342 or \$29.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,960. The subject's assessment reflects a market value of \$338,547 or \$138.19 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. The subject property has an improvement assessment of \$120,453 or \$39.07 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on six comparable sales. The comparables are located within .31 miles of the subject property and four of the comparables have the same neighborhood code as the subject. The dwellings were built from 1987 to 2002 and consist of two-story dwellings of brick or brick and siding exterior construction that range in size from 3,084 to 3955 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 697 to 975 square feet of building area. According to the grid analysis and property record cards submitted by the board of review, comparable #5 has an inground swimming pool. The sales occurred from May 2016 to December 2017 for prices ranging from \$400,000 to \$505,000 or from \$101.14 to \$145.83 per square foot of living area, land included.

In support of the assessment equity argument, the board of review provided information on six equity comparables. The dwellings are located within .82 miles of the subject property and have the same neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or brick and siding exterior construction which were built from 1986 to 2002

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<sup>2</sup> Appellant's attorney did not disclose salient details such as lot size, exterior construction or basement finish of the comparables presented on the grid analysis. Additional evidence regarding the features of the appellant's comparables was gleaned from evidence submitted by the board of review.

and range in size from 3,010 to 3,279 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 679 to 807 square feet of building area. According to the grid analysis and property record cards submitted by the board of review, comparable #6 has an inground swimming pool. These properties have improvement assessments ranging from \$115,320 to \$141,081 or from \$36.18 to \$44.06 per square foot of living area.

In addition to the grid analyses and property record cards, the board of review submitted a brief arguing that appellant's comparable sale #6 was not a valid arm's-length sale as disclosed by the PTAX-203, also submitted into evidence by the board of review, showing that this was a bank-owned property

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Appellant's counsel submitted rebuttal comments indicating that five of the six of the comparable sales provided by the board of review were not acceptable and the best comparables in the record were appellant's comparables #1 through #4.

### **Conclusion of Law**

The appellant asserted in part that 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 parties submitted 12 sales comparables for the Board's consideration. The Board gave less weight to appellant's comparable #6 which sold through foreclosure thus calling into question the arm's-length nature of the transaction. The Board also gave less weight to board of review comparables #3, #5 and #6 which differ from the subject property in dwelling size and/or neighborhood. Further, comparable #5 has an inground swimming pool, dissimilar to the subject.

The Board finds the remaining eight comparables submitted were similar to the subject in location, design, age, size and most features. These comparables sold from May 2016 to December 2017 for prices ranging from \$290,000 to \$505,000 or from \$96.67 to \$145.83 per square foot of living area, land included. The subject's 2017 assessment reflects a market value of \$338,547 or \$138.19 per square foot of living area, land included, which falls within the range established by the best comparable sales contained in the record. After considering adjustments to the comparables for some differences when compared to the subject, the Property Tax Appeal Board finds that the subject's assessment is justified and no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also contends assessment inequity with respect to the improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86

Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and no reduction in the assessment is warranted on the grounds of lack of uniformity.

The parties provided 30 equity comparables for consideration by the Board. The comparables have varying degrees of similarity to the subject but overall were similar in style, size and age. The comparable properties have improvement assessments that range from \$30.69 to \$44.06 per square foot of living area. As the subject property has an improvement assessment of \$39.07 per square foot of living area, which falls within the range established by equity comparables submitted by the parties, the Property Tax Appeal Board finds that a reduction in the subject's improvement 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



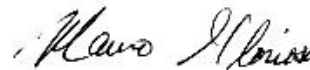
Member

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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