



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

APPELLANT: Mohamed & Naila Jeddy
DOCKET NO.: 17-06713.001-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 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 **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: \$ 1,570
IMPR.: \$12,730
TOTAL: \$14,300

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 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 as the basis of the appeal. 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.

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.

Each comparable features a full basement and central air conditioning. The comparables sold from January 2016 to September 2017 for prices ranging from \$16,791 to \$43,000 or from \$11.35 to \$29.05 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 \$21,874. The subject's assessment reflects a market value of \$65,648 or \$44.36 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 submitted a memorandum and data prepared by the Monee Township Assessor. In the memorandum, the assessor critiqued the comparables submitted by the appellants and asserted that comparables #1, #3 and #6 were Special Warranty Deed, Short Sale, 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 addition, appellants' comparables #1 and #6 resold in 2018 for prices of \$52,000 and \$68,000, respectively.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales, three of which are located in the same neighborhood as the subject property. The comparables consist of two-story townhomes of frame or frame and masonry exterior construction containing 1,148 or 1,480 square feet of living area. The dwellings were constructed from 1970 to 1974. Three comparables feature an unfinished basement and central air conditioning; comparable #4 does not have a basement. The comparables sold from December 2017 to November 2019 for prices ranging from \$56,000 to \$76,000 or from \$37.84 to \$65.24 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants' counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel argued that board of review comparables #1, #2 and #4 sold in 2018 and 2019, dates too remote in time to establish market value as of January 1, 2017; and comparable #4 differs from the subject in foundation as it has no basement like the subject. In a rebuttal grid analysis, counsel reiterated the six best comparable sales in the record were board of review comparable #3 along with the appellants' comparables and contended the subject's assessment should be reduced. The appellant further requests that the Board use "a consistent statistical method or other transparent and uniform means of calculating" fair market value.

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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

Despite the appellants' argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of a consistent statistical method or other transparent and uniform means of calculating the fair market value of the subject property. Contrary to this argument, the Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that there should be "a consistent statistical method or other transparent and uniform means of calculating" market value on an appeal before the Board.

The parties submitted a total of eleven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #4 as these properties appear to be outliers with their sales prices as compared to the other sales in the record. The Board has given reduced weight to board of review comparables #1, #2 and #4 due to their distant sales dates as compared to the valuation date at issue and as to comparable #4, the lack of a basement as compared to the subject. Similarly, the Board has given little consideration to the 2018 resale prices of appellants' comparables #1 and #6 as reported by the board of review since these sales are more remote in time to the valuation date of January 1, 2017 than other sales in the record.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #2, #3, #5, #6 and #7 along with board of review comparable #3 which are close in proximity to the subject and present varying degrees of similarity in age. These most similar comparables sold from January 2016 to December 2017 for prices ranging from \$22,000 to \$56,000 or from \$14.86 to \$37.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$65,648 or \$44.36 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment 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 8, 2021



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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