



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

APPELLANT: Sanjiv Amin  
DOCKET NO.: 18-02974.001-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:** \$22,126  
**IMPR.:** \$123,922  
**TOTAL:** \$146,048

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 2018 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 and aluminum siding exterior construction with 3,083 square feet of living area. The dwelling was constructed in 1995. Features of the home include a 1,561 square foot basement, central air conditioning, a fireplace and a 724 square foot garage. The property has a 15,482 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment.

In support of the overvaluation argument, the appellant submitted a grid analysis with information on five comparable sales located within .16 of a mile from the subject. No land size information was provided in the appellant's evidence for these sales. The dwellings were

described as two-story homes built between 1988 and 1993. The homes range in size from 3,010 to 3,761 square feet of living area. Each dwelling has a basement ranging in size from 1,458 to 2,156 square feet, central air conditioning, a fireplace and a garage ranging in size from 730 to 1,007 square feet of building area. The comparables sold from March 2017 to May 2018 for prices ranging from \$385,000 to \$418,501 or from \$106.35 to \$135.70 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted two grid analyses with information on sixteen equity comparables. The properties are located within .45 of a mile from the subject. The dwellings were two-story homes built from 1985 to 2002 and which range in size from 2,837 to 3,280 square feet of living area. Each dwelling has a basement ranging in size from 1,025 to 2,478 square feet. The appellant's presentation of evidence failed to identify characteristics such as air conditioning, fireplace and/or garages among other amenities. The comparables present improvement assessments ranging from \$96,752 to \$109,920 or from \$31.57 to \$34.98 per square foot of living area.

Based on this evidence, the appellant requested a total assessment reduction to \$118,611 which would reflect a market value of \$355,869 or \$115.43 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant's appeal also requested a reduced improvement assessment of \$96,485 or \$31.30 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 \$146,048. The subject's assessment reflects a market value of \$438,451 or \$142.22 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$123,922 or \$40.20 per square foot of living area.

In response to the appellant's evidence, the board of review through a memorandum written by the township assessor contended that both the appellant's sales and equity comparable data failed to include additional improvements such as inground pools, decks, patios, fireplaces, air conditioning and/or garage sizes which features impact a property's assessment/value. The assessor reiterated the appellant's evidence in multiple grid analyses depicting central air conditioning, a fireplace and a garage ranging in size from 449 to 1,007 square feet of building area.

In support of its contention of the correct assessment, the board of review submitted multiple pages of grid analyses depicting information on four comparable sales and six equity comparables, with a total of two common sales<sup>1</sup> with the appellant's evidence along with copies of applicable property record cards.

On market value grounds, the board of review submitted four comparable sales which are numbered #1, #2, #4 and #5; comparables #4 and #5 are the same properties as appellant's sales #2 and #5, respectively. The comparables are located within .48 of a mile from the subject. The

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<sup>1</sup> While the assessor reported there was a common equity comparable, upon close examination of both addresses and parcel numbers, the Board found no such common equity comparable.

parcels range in size from 15,133 to 21,255 square feet of land area and have each been improved with a two-story dwelling of brick, brick and stone/stucco or brick and aluminum siding exterior construction. The homes were each built between 1975 and 2002 and range in size from 3,016 to 3,761 square feet of living area. Each dwelling has a basement ranging in size from 1,458 to 2,156 square feet, central air conditioning, a fireplace and a garage ranging in size from 571 to 930 square feet of building area. The comparables sold from July 2017 to September 2018 for prices ranging from \$400,000 to \$515,000 or from \$106.35 to \$170.76 per square foot of living area, including land.

As to assessment uniformity, the board of review submitted two grid analyses depicting six equity comparables. The properties are located within .32 of a mile from the subject consisting of two-story dwellings of brick, brick and cedar, brick and stone, brick and stucco or brick and aluminum siding exterior construction. The homes were built from 1987 to 2002 and range in size from 2,963 to 3,378 square feet of living area. Each dwelling has a basement ranging in size from 1,569 to 1,998 square feet. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 572 to 809 square feet of building area. Comparables #1, #5 and #6 each have inground swimming pools. The comparables have improvement assessments ranging from \$111,503 to \$147,471 or from \$36.38 to \$44.23 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel argued that board of review sale #1 was significantly older than the subject dwelling and board of review sale #2 was significantly larger than the subject dwelling such that neither comparable should be utilized in determining the subject's market value. Based upon all of the equity comparables in the record, the appellant contends that 19 of 22 properties or 86% support a reduction in the subject's improvement assessment.

### **Conclusion of Law**

The appellant contends 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 a total of seven comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1 due to its construction in 1975 as compared to the subject that was built in 1995.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #2, #4 and #5. These comparables bracket the subject in age, dwelling size, basement size and each of these comparables have larger garages than the subject property. These most similar comparables sold between March 2017 and May/June

2018<sup>2</sup> for prices ranging from \$385,000 to \$505,000 or from \$106.35 to \$145.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$438,451 or \$142.22 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified after considering adjustments to these comparables for differences when compared to the subject including age and the principle of the economies of scale. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. 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 based on lack of uniformity in the improvement assessment.

The parties submitted a total of twenty-two (22) equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #5, #6, #8, #9, #10 and #15 due to differences in age, dwelling size and/or basement size when compared to the subject dwelling. The Board has given reduced weight to board of review equity comparables #1, #5 and #6 as each dwelling has an inground swimming pool feature which is not a feature of the subject dwelling.

The Board finds best evidence of assessment equity to be the appellant's equity comparables #3, #4, #7, #11 through #14 and #16 along with board of review equity comparables #2, #3 and #4. These comparables had improvement assessments ranging from \$102,073 to \$130,735 or from \$32.75 to \$41.25 per square foot of living area. The subject's improvement assessment of \$123,922 or \$40.20 per square foot of living area is within the range of the best equity comparables in this record. After considering adjustments to the comparables for differences in age, size and/or basement size, 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 improvement assessment is not justified on grounds of lack of uniformity.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that no reduction is warranted.

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<sup>2</sup> Common comparable appellant #5/board of review #5 has slightly varying sale dates in the parties' submissions.

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.



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Chairman



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Member

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Member



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Member



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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: October 20, 2020



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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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