



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

APPELLANT: Nabil Abuzir  
DOCKET NO.: 18-03091.001-R-1  
PARCEL NO.: 16-05-14-153-010-0000

The parties of record before the Property Tax Appeal Board are Nabil Abuzir, the appellant, by Mary Kate Gorman, Attorney at Law 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:** \$20,629  
**IMPR.:** \$71,971  
**TOTAL:** \$92,600

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 split-level dwelling of brick and siding exterior construction with 1,557 square feet of above-grade living area.<sup>1</sup> The dwelling was constructed in 1994 and is approximately 24 years old. Features of the home include a lower level and basement with a total of 1,557 square feet, central air conditioning, a fireplace and a 498 square foot garage. The property has a 12,572 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from approximately 7 blocks to 1 mile from the subject property. The comparables are improved with split-level dwellings of frame and masonry exterior construction ranging in size from 1,187 to 1,453 square feet of

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card provided by the board of review.

above-grade living area. The dwellings are approximately 31 to 38 years old. The comparables each feature a basement, central air conditioning, at least one fireplace and a garage ranging in size from 483 to 527 square feet of building area. No site sizes were provided for the comparables. The comparables sold from July 2016 to August 2017 for prices ranging from \$227,000 to \$250,000 or from \$156.23 to \$210.61 per square foot of above-grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$80,725 reflecting a market value of approximately \$242,000, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,600. The subject's assessment reflects a market value of \$277,995 or \$178.55 per square foot of above-grade 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.

In response to the appeal, the board of review submitted a letter from the Homer Township Assessor, along with a grid analysis reiterating the appellant's comparables. The grid analysis describes the comparables as each having brick and siding exterior construction, one fireplace and site sizes that range from 8,378 to 11,949 square feet of land area. The assessor argued that none of the appellant's comparables are the same model as the subject in that each dwelling is smaller in size. The assessor asserted that the appellant's comparables are located outside of the subject's subdivision, though there were plenty of comparable sales in the subject's subdivision.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted a grid analysis and property record cards of the subject and five comparable sales located from .12 to .43 of a mile from the subject and within the subject's neighborhood. The comparables have sites that range in size from 12,170 to 12,912 square feet of land area. The comparables are improved with split-level dwellings of brick and siding exterior construction each containing 1,557 square feet of above-grade living area. The dwellings were built from 1989 to 2000. The comparables each feature a lower level and basement with a total of 1,557 square feet, central air conditioning, one fireplace and a garage containing 498 square feet of building area. The properties sold from June to December 2017 for prices ranging from \$270,000 to \$315,000 or from \$173.41 to \$202.31 per square foot of above-grade living area, land included. Also submitted by the board of review was a map depicting the location of the comparables submitted by both parties relative to the subject's location. Based on this evidence, the board of review requested no change in the subject's assessment.

### **Conclusion of Law**

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 record contains nine suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables, along with board of review comparables #2 and #5 due to their smaller dwelling sizes and/or sale dates occurred in 2016, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be comparables #1, #3 and #4 submitted by the board of review. These comparables are located within the subject's neighborhood and are similar if not identical to the subject in dwelling size, design, age and features. They sold from August to December 2017 for prices ranging from \$270,000 to \$297,000 or from \$173.41 to \$190.75 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$277,995 or \$178.55 per square foot of above-grade living area, land included, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.



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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: January 19, 2021



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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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