



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

APPELLANT: Mohamed & Naila Jeddy
DOCKET NO.: 18-05943.001-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 **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: \$ 1,597
IMPR.: \$19,694
TOTAL: \$21,291

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2017 final administrative 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 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 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 six comparable sales located within .12 of a mile from the subject property. The comparables consist of two-story townhomes containing 1,480 square feet of living area. The dwellings were constructed from 1970 to 1973. Each comparable features a full basement and central air conditioning. The comparables sold from April 2017 to October

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.

2018 for prices ranging from \$22,000 to \$52,000 or from \$14.86 to \$35.14 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 \$21,291. The subject's assessment reflects a market value of \$63,918 or \$43.19 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.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Monee Township Assessor. In the three-page memorandum, the assessor critiqued appellants' comparable #1 as a Special Warranty Deed, Short Sale, Bank REO (real estate owned) sales or the Buyer/Seller with a copy of the PTAX-203 Real Estate Transfer Declaration (Exhibit 2) which depicts that the property was advertised prior to the sale transaction. In addition, appellants' comparable #4 resold in October 2020, 33 months after the lien date of January 1, 2018, for \$71,000.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales (Exhibit 3). Comparables #1 through #3 are located in the same neighborhood as the subject; comparable #4 is located in Monterey Village. The comparables were improved with two-story townhomes of frame or frame and masonry exterior construction that had either 1,148 or 1,480 square feet of living area. The dwellings were constructed from 1972 to 1975. Three of the comparables have unfinished basements and each townhome has central air conditioning. Comparable #4 also has a 239 square foot garage/car port. The sales occurred from December 2017 to December 2018 for prices ranging from \$56,000 to \$74,900 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.

In rebuttal the appellants through counsel asserted that each of the four board of review sales were acceptable comparable sales and supports a reduction in the subject's assessment. The appellants contend that the best comparable sales in the record are the appellants' comparables along with the board of review comparables. Given these ten sales, the appellants argued the subject's assessment should be reduced to \$17,332.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted to total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable

sale #1 which appears to reflect outlier sale along with the evidence shown in Exhibit 2 and given the other sales in the record. The Board has also given reduced weight to board of review comparable sale #4 which differs in location, dwelling size and foundation type from the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #2 through #6 along with board of review comparable sales #1, #2 and #3 as these eight comparables are highly similar to the subject in location, design, age, dwelling size, foundation and features. These most similar comparables sold from April 2017 to December 2018 for prices ranging from \$33,500 to \$68,000 or from \$22.64 to \$45.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,918 or \$43.19 per square foot of living area, including land, which is within 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 appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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: June 21, 2022



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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