



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

APPELLANT: Yazan Elkhatib
DOCKET NO.: 19-00130.001-R-1
PARCEL NO.: 12-02-19-404-030-0000

The parties of record before the Property Tax Appeal Board are Yazan Elkhatib, the appellant, by attorney Dimitrios Trivizas of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$12,389
IMPR.: \$71,213
TOTAL: \$83,602

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 2019 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 tri-level dwelling of brick and frame exterior construction with 1,890 square feet of above ground living area. The dwelling is described as an "Elliott C" model which was constructed in 1999. Features of the home include a finished lower level,¹ central air conditioning and a two-car garage with 361 square feet of building area. The property has a 10,567 square foot site and is located in Bolingbrook, DuPage 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 within .6 of a mile from the subject property, three of which are within the subject's neighborhood. The appellant described the comparable dwellings as a tri-level "Brittany" model, an "Autumnview B" model, an

¹ The Board finds the best description of the subject's foundation type is found in the subject's property record card which contained a detailed sketch of the subject dwelling and the grid analysis provided by the board of review.

“Autumnview C” model and a “Summerset A” model, respectively. The dwellings are of brick or brick and frame exterior construction ranging in size from 1,700 to 2,275 square feet of above ground living area. The dwellings were built from 1994 to 1999. Each comparable has a basement, central air conditioning and a garage with either 409 or 425 square feet of building area. Three comparables each have one fireplace. The appellant did not provide the story height of three of the comparables or the basement finish if any of all the comparables. The properties sold from February 2016 to July 2018 for prices ranging from \$235,000 to \$245,000 or from \$103.30 to \$142.35 per square foot of above ground living area, land included. The appellant also reported in the appeal petition that the subject property was purchased on July 21, 2015 for a price of \$210,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$78,656 reflecting a market value of approximately \$235,992 or \$124.86 per square foot of above ground living area including land, 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 \$83,602. The subject's assessment reflects a market value of \$250,530 or \$132.56 per square foot of above ground living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a statement critiquing the appellant’s comparables. The assessor asserted appellant’s comparables #2 and #4 are invalid sales as comparable #2 sold as a foreclosure and comparable #4 sold as a short sale. In support of these claims, the board of review provided the PTAX-203 and listing sheet associated with the sale of appellant’s comparable #2, along with the listing sheet of appellant’s comparable sale #4.² The board of review opined that after applying time adjustments to each of the appellant’s comparables #1 and #3 due to their sale dates in 2017 resulted in adjusted sales prices of \$266,747 and \$270,055 or \$156.91 and \$150.20 per square foot of above ground living area, land included, respectively. The board of review noted that there are no sales of the same exact model dwelling as the subject dwelling as it is one of only three dwellings of that model in the area.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis of the subject and five comparable sales located from .19 of a mile to 1.09 miles from the subject property, two of which are within the subject’s neighborhood. Board of review comparable #1 is the same property as the appellant’s comparable #1. The comparables have sites that range in size from 8,817 to 10,885 square feet of land area. The comparables are improved with a tri-level dwelling and four, two-story dwellings of brick and frame exterior construction ranging in size from 1,700 to 2,100 square feet of above ground living area. The dwellings are described as a “Brittany A” model, a “Lakeview C” model, a “Meadowbrook C” model and two, “Fairmont B” models. The dwellings were built from 1993 to 1999. One comparable has a crawl space foundation and four comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and a two-car garage ranging in size from 400 to 425 square feet of building area. The comparables

² The appellant’s comparables #2 and #4 are each improved with a two-story dwelling according to the listing sheets provided by the board of review.

sold from August 2017 to May 2019 for prices ranging from \$242,000 to \$310,000 or from \$142.35 to \$175.23 per square foot of above ground living area, land included. Also submitted by the board of review was a map depicting the location of the board of review comparables relative to the subject's location. Based on this evidence, the board of review requested confirmation of 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 eight suggested comparable sales for the Board's consideration, as one comparable was common to both parties. The Board finds neither party submitted comparables that were truly similar to the subject due to differences in location, design, and/or their sale dates did not occur proximate in time to the assessment date at issue. Nonetheless, the Board gives less weight to appellant's comparables #1, #2 and #3, which includes the parties' common comparable, as the sales occurred in 2016 and 2017 which are dated and less likely to reflect the subject's market value as of the January 1, 2019 assessment date. The Board also gives reduced weight to board of review comparables #2 and #3 due to their distant locations from the subject being approximately 1 mile away from the subject. The Board gives little weight to the subject's purported sale in 2016 for a price of \$210,000. The Board finds the subject's sale is dated with respect to the assessment date at issue and the market data provided by the parties further demonstrates the purchase price is not reflective of fair cash value as of the January 1, 2019 assessment date. Additionally, the appellant failed to provide any substantive documentary evidence in support of this sale.

The Board finds the best evidence of market value to be appellant's comparable sale #4, along with board of review comparable sales #4 and #5. Despite that each comparable is improved with a two-story dwelling, unlike the subject dwelling's tri-level design, these comparables are relatively similar to the subject in location, dwelling size, age and features. They sold from January to September 2018 for prices ranging from \$235,000 to \$310,000 or from \$117.50 to \$175.23 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$250,530 or \$132.56 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall value and on a price per square foot basis. 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.



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: July 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Yazan Elkhatib, by attorney:
Dimitrios Trivizas
Dimitrios P. Trivizas, Ltd.
4957 Oakton Street
No. 217
Skokie, IL 60077

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432