



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

APPELLANT: Shahnaz Parveen  
DOCKET NO.: 19-00132.001-R-1  
PARCEL NO.: 07-01-35-301-206-0000

The parties of record before the Property Tax Appeal Board are Shahnaz Parveen, the appellant; 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:** \$80,713  
**IMPR.:** \$211,275  
**TOTAL:** \$291,988

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 three-story dwelling of frame and masonry exterior construction with 6,460 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 594 square foot three-car garage. The property has a 7,776 square foot site and is located in Plainfield, Wheatland Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was listed for sale in the Multiple Listing Service (MLS) system on April 18, 2019 with a list price of \$997,000. The listing was presented by Nathan Stillwell a Realtor with John Greene Realtor. Between the initial listing date and October 14, 2019, the list price for the subject property was reduced to \$875,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$291,313 which

approximately reflects the subject's final list price when applying 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 \$346,382. The subject's assessment reflects a market value of \$1,038,004 or \$160.68 per square foot of 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 support of its contention of the correct assessment the board of review submitted information on the only two comparable sales from the subdivision which are located within 0.34 of a mile from the subject property. The comparables have varying degrees of similarity to the subject. The properties sold in August 2016 and August 2017 for prices of \$875,000 and \$1,650,000 or for \$162.40 and \$219.41 per square foot of living area, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted comments from Simmi Malhotra, Broker with John Greene Realtor, who argued the subject property needs a lot of work, that the kitchen needed to be gutted and that paint and carpet were "all worn off." The appellant included handwritten comments indicating the subject property is still for-sale-by-owner and that potential buyers consider the property taxes too expensive given the home's condition.

The appellant also submitted a copy of the subject's MLS listing sheet which indicated the subject had been listed for a total of 399 days on market with the listing expired as of November 15, 2019. The listing describes the subject as being located in a gated community with a recreational lake and does not describe any updates or needed repairs for the subject property.

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

The Board finds the best evidence of market value to be the final list price of the subject property as documented in the MLS sheet of \$875,000. The appellant provided evidence demonstrating the property was listed using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 399 days. The Board finds the list price is below the market value reflected by the assessment. The Board finds the board of review did not present sufficient evidence to support the subject's assessed value as only two comparable sales were submitted while no fewer than three recent sales is considered sufficient documentary evidence. 86 Ill.Admin.Code §1910.65(c)(4) Additionally, one of these two sales occurred 29 months prior to the assessment date at issue. Based on this record the Board finds the subject property had a market value of \$875,000 as of January 1, 2019. Since market value

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has been determined the 2019 three year average median level of assessment for Will County of 33.37% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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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