



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

APPELLANT: Ashraf Hasan & Madiha Z. Syed
DOCKET NO.: 19-00284.001-R-1
PARCEL NO.: 12-02-06-411-005-0000

The parties of record before the Property Tax Appeal Board are Ashraf Hasan & Madiha Z. Syed, the appellants, by attorney Zaki M. Anarwala, of ZMA Legal in Deerfield, 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: \$102,449
IMPR.: \$249,973
TOTAL: \$352,422

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick and frame exterior construction with 5,017 square feet of living area. The dwelling was built in 2007 and is approximately 12 years old. Features of the home include a finished basement, central air conditioning, three fireplaces, 252 square foot deck, 1,232 square foot patio, and an 803 square foot garage. The property has a 13,500 square foot site and is located in Naperville, DuPage Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within .2 of a mile from the subject property. The comparables are described as two-story dwellings and of brick and frame exterior construction ranging in size from 4,755 to 5,936 square feet of living area. The dwellings range in age from 13 to 16 years

old. The comparables have basements, with one having finished area. Each comparable has central air conditioning, two fireplaces, and a garage ranging in size from 693 to 819 square feet of building area. The comparables have improvement assessments ranging from \$189,702 to \$240,358 or from \$39.74 to \$41.15 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$352,422. The subject property has an improvement assessment of \$249,973 or \$49.83 per square foot of living area.

In response to the appeal, the board of review submitted a response from the county that critiqued the appellant's comparables noting differences in size and features when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .10 of a mile from the subject property. The comparables are described as a part two-story and part one-story dwelling and two, two-story dwellings of brick or brick and frame exterior construction ranging in size from 4,899 to 5,192 square feet of living area. The dwellings were constructed from 2004 to 2008. The comparables have basements with two having finished area, one of which is a walkout. Each comparable has central air conditioning, two or three fireplaces, a patio or a deck ranging in size from 224 to 346 square feet and a garage ranging in size from 816 to 936 square feet of building area. The comparables have improvement assessments ranging from \$215,340 to \$235,397 or from \$42.97 to \$47.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. 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 prove by clear and convincing evidence that a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables and board of review comparable #2 which were less similar in dwelling size and/or have unfinished basements when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which overall are more similar to the subject in location, age, dwelling size and most features. These comparables have improvement assessments of \$215,340 and \$235,397 or for \$42.97 and \$45.34 per square foot of living area. The subject's improvement assessment of \$249,973 or \$49.83 per square foot of living area falls above the two best comparables in the record both on overall and per square foot bases but is justified due to subject's superior features.

After considering adjustments to the best comparables for differences in features when compared to the subject, the Board finds the appellants did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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: December 21, 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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