



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

APPELLANT: Mohammad & Donna Bustami
DOCKET NO.: 19-00338.001-R-1
PARCEL NO.: 16-05-35-201-003-0000

The parties of record before the Property Tax Appeal Board are Mohammad & Donna Bustami, the appellants, by attorney Kelly J. Keeling, of KBC Law Group, 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: \$29,812
IMPR.: \$136,963
TOTAL: \$166,775

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 single-family dwelling of brick, cedar and stone exterior construction with 3,562 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 741 square foot garage. The property has a 49,343 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellants through counsel submitted information on four equity comparables, two of which were reportedly presented by the assessing officials at the local board of review hearing as stated in counsel's brief. The comparables are located within .4 of a mile from the subject and consist of two-story dwellings of brick, brick and stucco, brick and cedar or brick and siding exterior construction. The homes

were built from 1992 to 2000 and range in size from 3,357 to 3,827 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 779 to 939 square feet of building area. The comparables have improvement assessments ranging from \$108,511 to \$137,669 or from \$32.32 to \$36.12 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$115,124 or \$32.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,775. The subject property has an improvement assessment of \$136,963 or \$38.45 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Homer Township Assessor's Office. The assessor argued that appellants' comparables #1 and #4 have smaller dwellings than the subject [205 and 150 square feet of living area, respectively] and appellants' comparable #3 has a bigger dwelling than the subject [265 square feet of living area].

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located within .42 of a mile from the subject. The comparables consist of a 1.5-story and three, 2-story dwellings of brick or brick and siding exterior construction. The homes were built from 1991 to 1996 and range in size from 3,406 to 4,004 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 780 to 1,923 square feet of building area. Comparables #2 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$138,467 to \$164,304 or from \$38.27 to \$41.21 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #4 due to their substantially larger dwelling sizes of more than 400 square feet of living area and inground pools when compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparables along with board of review comparables #2 and #3 which are similar to the subject in location, bracket the subject dwelling in size and have similar features as the subject. These comparables had improvement assessments that ranged from \$108,511 to \$139,721 or from \$32.32 to \$40.65 per

square foot of living area. The subject's improvement assessment of \$136,963 or \$38.45 per square foot of living area falls within the range established by the best comparables in this record and appears to be particularly well-supported by the most similar board of review comparable #2 with appropriate adjustments for differences in age, basement size and garage size. Based on this record and after considering adjustments to the best comparables in the record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: 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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