



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

APPELLANT: Farhat Hassan
DOCKET NO.: 19-00572.001-R-1
PARCEL NO.: 16-05-25-202-019-0000

The parties of record before the Property Tax Appeal Board are Farhat Hassan, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge, 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: \$27,825
IMPR.: \$107,175
TOTAL: \$135,000

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 one-story dwelling of brick exterior construction with 2,849 square feet of living area. The dwelling was built in 1990. Features of the home include a partial basement that has finished area, central air conditioning, one fireplace and an attached three-car garage with 845 square feet of building area. The property has a 24,202 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$376,000 as of January 1, 2019. The appraisal was prepared by Nichols J. Mulligan, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate the market value of the subject property as of January 1, 2019 to be used for ad valorem purposes. The property rights appraised were fee simple. The appraiser stated that at the time of the inspection the home

was considered in average condition and needed updating. He further asserted in the report that no major repairs were noted.

The appraiser developed the sales comparison approach using six comparable sales improved with one-story dwellings of brick or brick and cedar exterior construction ranging in size from 2,241 to 2,958 square feet of living area. The homes were built from 1978 to 1998. Each comparable had a full or partial basement with five having finished area, central air conditioning, one or two fireplaces, and a two-car or a three-car garage. The comparables have sites ranging in size from 10,890 to 31,165 square feet of land area and are located from .17 to 1.58 miles from the subject property. The sales occurred from April 2017 to February 2019 for prices ranging from \$305,000 to \$390,000 or from \$126.77 to \$156.19 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject property for such items as land area, room count, gross living area, basement size and finish, and garage bays resulting in adjusted prices ranging from \$334,000 to \$409,500. The appraiser arrived at an estimated market value of \$376,000. The appellant requested the subject's assessment be reduced to \$125,321 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,950. The subject's assessment reflects a market value of \$428,379 or \$150.35 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 three comparable sales, identified by the township assessor, improved with one-story dwellings of brick and cedar siding or brick and stucco exterior construction ranging in size from 2,592 to 3,498 square feet of living area. The homes were built from 1994 to 1996 and are located in the same subdivision as the subject property. Each property has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage with either 718 or 872 square feet of building area. Comparable #3 has an additional detached garage with 675 square feet of building area. These properties have sites ranging in size from 18,062 to 43,788 square feet of land area and are located from .11 to .35 miles from the subject property. These properties sold from March 2017 to December 2018 for prices ranging from \$374,900 to \$525,000 or from \$144.64 to \$152.26 per square foot of living area, land included. Comparable sale #1 is the same property as appellant's appraisal comparable sale #3.

In rebuttal, the township assessor asserted in a written narrative that only appellant's appraisal comparable sale #3 is located in the same subdivision as the subject property.

The board of review requested no change be made to the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal estimating the subject property had a market value of \$376,000 as of January 1, 2019. The board of review provided three comparables sales, with comparable #1 also being included in the appellant's appraisal albeit with a \$900 difference in reported sales price, in support of the assessment. In reviewing the appraisal, the Board finds that comparable sale #2 was dissimilar to the subject dwelling in location, dwelling size and land area, therefore, the Board gives this sale little weight. The Board also finds that appraisal comparable sale #5 is located 1.58 miles from the subject property causing less weight to be given this sale. The Board also gives less weight to appraisal comparable sale #6 due to differences from the subject dwelling in size. By giving less weight to these sales, the Board finds the appellant's appraisal understates the market value of the subject property. The Board also gives less weight to board of review comparable sale #3 due to differences from the subject in larger dwelling size, larger land area and having an additional detached garage.

The Board finds the best evidence of market value to be the appraisal comparable sales #1, #3 and #4 as well as board of review sales #1 and #2, with appraisal comparable sale #3 being the same property as board of review sale #1. These four comparables sold for prices ranging from \$374,000 to \$405,000 or from \$126.77 to \$156.19 per square foot of living area, including land. The common comparable sale submitted by the parties had an adjusted price as determined by the appraiser of \$409,500. The subject's assessment reflects a market value of \$428,379 or \$150.35 per square foot of living area, including land, which is above the overall price range established by the best comparable sales in the record and above the common comparable sale submitted by the parties on an adjusted price basis. Based on this evidence the Board finds a reduction in the subject's 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: August 24, 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

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