



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

APPELLANT: Adis Silahic
DOCKET NO.: 19-00603.001-R-1
PARCEL NO.: 12-02-07-311-016-0000

The parties of record before the Property Tax Appeal Board are Adis Silahic, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$29,123
IMPR.: \$98,704
TOTAL: \$127,827

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 two-story dwelling of brick and frame exterior construction with 3,036 square feet of living area.¹ The dwelling was constructed in 2003. Features of the home include a lookout basement with finished area, central air conditioning, a fireplace, a three-car garage and a deck. The property has an 11,334 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted limited information on 48 comparable properties located within the subject's assessment neighborhood and from .03 to .30

¹ Appellant's attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

of a mile from the subject.² The comparables are improved with two-story dwellings, each with 3,036 square feet of living area and a basement that were built in either 2003 or 2004. Comparable #1 was reported to have a 682 square foot garage. The comparables have improvement assessments ranging from \$56,129 to \$91,036 or from \$18.49 to \$29.99 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$56,130.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,827. The subject property has an improvement assessment of \$98,704 or \$32.51 per square foot of living area.

In response to the appeal, the board of review provided comments critiquing the appellant's evidence. The board of review asserted the appellant's grid does include amenities that are used when comparing properties, such as finished basements, two-car or three-car garages, fireplaces and plumbing.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood as the subject property and from .25 to .34 of a mile from the subject. The comparables are improved two-story dwellings of brick and frame exterior construction with either 3,036 or 3,112 square feet of living area, each built in 2003. The dwellings each have a walkout basement with finished area, central air conditioning, a fireplace, a deck and either a two-car or a three-car garage. Three comparables each have a patio. The comparables have improvement assessments ranging from \$98,038 to \$100,706 or from \$31.75 to \$33.17 per square foot of living area. Included with its submission, the board of review provided property record cards of the subject and each of its comparables. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In rebuttal, counsel for the appellant argued that because basements, garages, outdoor amenities and other detached structures are not included in the above ground living area (AGLA), they should be given no weight in determining uniformity. The appellant's attorney further argued that taking all the board of review equity comparables into consideration, along with all the appellants' equity comparables shows that 50 of 52 or 96% of the equity comparables support a reduction based on building price per square foot.

Conclusion of Law

The taxpayer contends 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

² Appellant's grid analysis does not contain information regarding exterior construction, central air conditioning, fireplaces, basement finish, garages or other improvements.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the appellant's counsel's argument that basements, garages, outdoor amenities and other detached structures should not be considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties provided 52 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's evidence as the appellant did not provide adequate information about the dwellings' features or amenities other than dwelling size, design, basement area and age, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. Section 1910.65(b) of the Board's rules provide:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted showing the **similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.** (Emphasis Added). (86 Ill.Admin.Code §1910.65(b).

In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables are similar, if not identical, to the subject in dwelling size, design, age and features. These comparables have improvement assessments ranging from \$98,038 to \$100,706 or from \$31.75 to \$33.17 per square foot of living area. The subject's improvement assessment of \$98,704 or \$32.51 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant 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: 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

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

APPELLANT

Adis Silahic, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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