



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

APPELLANT: Mohamed Chouicha  
DOCKET NO.: 20-05963.001-R-1  
PARCEL NO.: 07-01-04-105-028-0000

The parties of record before the Property Tax Appeal Board are Mohamed Chouicha, 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 **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:** \$69,210  
**IMPR.:** \$128,016  
**TOTAL:** \$197,226

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 2020 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 2-story dwelling of EIFS exterior construction with 4,281 square feet of living area. The dwelling was constructed in 1996 and is approximately 24 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 3-car or 642 square foot garage.<sup>1</sup> The property has a 16,117 square foot site and is located in Naperville, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.50 of a mile to 1.1 miles from the subject. The parcels range in size from 13,857 to 21,344 square feet of land area and are improved with 2-story homes of brick and cedar siding or EIFS and stone exterior construction ranging in size from 3,623 to 4,880 square feet of living area. The dwellings range

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

in age from 25 to 28 years old. Each home has a basement with finished area, central air conditioning, two fireplaces, and a 3-car garage. The comparables sold in February and June 2020 for prices ranging from \$545,000 to \$570,000 or from \$111.68 to \$155.95 per square foot of living area, including land.

The appellant also submitted a brief contending that the appellant purchased the subject property on March 25, 2019 for \$575,000. The appellant asserted that the subject has EIFS exterior construction which is inferior to the exterior construction of the comparables.

The appellant partially completed Section IV – Recent Sale Data of the appeal petition disclosing that the sale was not between related parties, the subject was advertised for sale, and the sale was not due to foreclosure.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$191,559 which would reflect a market value of \$574,734 or \$134.25 per square foot of living area, land included, 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 \$197,226. The subject's assessment reflects a market value of \$591,028 or \$138.06 per square foot of living area, land included, when using the 2020 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 five comparable sales, together with property record cards for these comparables and a map depicting the locations of both parties' comparables in relation to the subject. The comparables are located from 0.02 to 0.23 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 4,024 to 4,487 square feet of living area. The dwellings were built from 1995 to 2000. Each home has a basement, four of which have finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 702 to 821 square feet of building area. The comparables sold from May 2019 to October 2020 for prices ranging from \$657,500 to \$930,000 or from \$159.24 to \$214.63 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the subject was not re-assessed in 2020 but a multiplier of 1.0290% was added. The township assessor further contended that the appellant's comparables differ from the subject in dwelling size and that the board of review's comparables are more similar to the subject in features and amenities, such as dwelling size, age, finished basement area, garage size, fireplace count, and bathrooms. The township assessor contended that the board of review's comparables #1 and #2 have golf course views like the subject.

Based on this evidence the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales and evidence of a recent sale of the subject property for the Board's consideration. The Board gives less weight to the recent sale of the subject property as the appellant did not provide sufficient information regarding this sale to demonstrate that it was an arm's length transaction. The Board also gives less weight to the appellant's comparables #1 and #4, which are located more than one mile from the subject. Moreover, the appellant's comparable #4 is a 15% larger home than the subject dwelling. The Board gives less weight to the board of review's comparable #5, which lacks finished basement area that is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparables #1 through #4, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold from May 2019 to October 2020 for prices ranging from \$545,000 to \$930,000 or from \$111.68 to \$214.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$591,028 or \$138.06 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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.



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Chairman



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Member

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Member



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Member

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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: January 17, 2023



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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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