



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

APPELLANT: Hunza Investment, Irfan Bhatti  
DOCKET NO.: 20-06387.001-R-1  
PARCEL NO.: 23-15-03-106-010-0000

The parties of record before the Property Tax Appeal Board are Hunza Investment, Irfan Bhatti, 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:** \$9,944  
**IMPR.:** \$52,215  
**TOTAL:** \$62,159

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 two-story dwelling of brick and vinyl exterior construction with 2,097 square feet of living area. The dwelling was constructed in 1974. Features of the home include a basement with finished area, central air conditioning, a fireplace, enclosed porch, and a garage with 431 square feet of building area. The property has a 13,947 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends assessment inequity with respect to the subject's improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables located within 0.49 of a mile from the subject. The comparables are improved with two-story dwellings ranging in size from 2,011 to 2,256 square feet of living area. The dwellings were built from 1968 to 1984. Each comparable has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 410

to 480 square feet of building area. The comparables have improvement assessments ranging from \$40,260 to \$46,037 or from \$19.89 to \$22.06 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$44,679 or \$21.31 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 \$62,159. The subject property has an improvement assessment of \$52,215 or \$24.90 per square foot 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. The comparables are located within 0.70 of a mile from the subject. The comparables are improved with two-story dwellings of frame, brick and vinyl, or brick and frame exterior construction ranging in size from 2,184 to 3,202 square feet of living area. The dwellings were built from 1973 to 1977. Each comparable has a finished basement, central air conditioning, a fireplace, and a garage ranging in size from 495 to 573 square feet of building area. The comparables have improvement assessments ranging from \$56,589 to \$73,759 or from \$22.66 to \$27.58 per square foot of living area.

In a memorandum to the Property Tax Appeal Board, the board of review critiqued the similarities and different features of the parties' comparables to the subject including finished basement, fireplace, enclosed porch and/or other amenities. Based on the evidence, the board of review requested confirmation of the subject's improvement assessment.

In a rebuttal of the board of review's evidence, the appellant's attorney critiqued the similarities and different features of the parties' comparables to the subject including square footage, basement size, and garage. Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellant's requested assessment reduction.

### **Conclusion of Law**

The appellant 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 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.

The record contains a total of sixteen equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables #1 and #3 due to their considerably larger dwelling sizes when compared to the subject.

The board finds the best evidence of assessment equity to be the appellant's comparables as well as the board of review comparables #2 and #4. These comparables are similar to the subject in location, dwelling size, age, and/or some features. These comparables have improvement

assessments ranging from \$40,260 to \$61,217 or from \$19.89 to \$27.33 per square foot of living area. The subject's improvement assessment of \$52,215 or \$24.90 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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.



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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: May 16, 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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APPELLANT

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