



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

APPELLANT: Saad Bawany
DOCKET NO.: 20-06409.001-R-1
PARCEL NO.: 12-02-28-417-032-0000

The parties of record before the Property Tax Appeal Board are Saad Bawany, 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 **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: \$26,870
IMPR.: \$82,421
TOTAL: \$109,291

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 with 2,746 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a 3-car garage. The property is located in Romeoville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.33 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 2,483 to 2,777 square feet of living area that were built from 2007 to 2014. Each home has a basement and central air conditioning. Three homes each have a fireplace and three homes each have a 390 or a 440 square foot garage. The comparables sold from February 2019 to December 2020 for

¹ Additional details regarding the subject not reported by the appellant are found in the board of review's evidence, which was not refuted by the appellant in written rebuttal.

prices ranging from \$285,000 to \$315,000 or from \$102.63 to \$125.95 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$109,291 which would reflect a market value of \$327,906 or \$119.41 per square foot of living area, including land, 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 \$120,626. The subject's assessment reflects a market value of \$361,480 or \$131.64 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 a Real Estate Transfer Declaration for the subject, which discloses a sale date of September 2017, a purchase price of \$335,000, the subject was advertised for sale, and the sale was not between related parties.

The board of review submitted a brief contending that the subject is located in a "typical" neighborhood of tract built homes of several different models. The board of review asserted the appellant failed to report details regarding the subject such as a 3-car garage and finished basement area. The board of review further asserted the subject's lot is irregularly shaped and presented an aerial map depicting the subject. The board of review argued that the appellant's comparables are smaller homes than the subject and three of the comparables lack a garage.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review did not submit any evidence to support 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented six comparable sales and the board of review presented evidence of a September 2017 sale of the subject property in support of their respective positions before the Board. The Board gives less weight to the 2017 sale of the subject, as this sale occurred more than two years before the January 1, 2020 assessment date and is less likely to be indicative of market value as of that date. The Board gives less weight to the appellant's comparables #1, #2, and #3, which each lack a garage that is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables #4, #5, and #6, which are relatively similar to the subject in dwelling size, age, location, and features, although these comparables lack finished basement area that is a feature of the subject and two of

these comparables are smaller homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$285,000 to \$315,000 or from \$102.63 to \$125.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,480 or \$131.64 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and appears to be excessive even after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and basement finish. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: _____

May 16, 2023



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

Saad Bawany, 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