



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

APPELLANT: Monsaur Othman
DOCKET NO.: 21-05731.001-R-1
PARCEL NO.: 30-07-16-111-030-0000

The parties of record before the Property Tax Appeal Board are Monsaur Othman, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$14,714
IMPR.: \$28,459
TOTAL: \$43,173

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 2021 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 stucco construction¹ with 1,664 square feet of living area. The dwelling was constructed in 1915. Features of the home include a basement, central air conditioning, a fireplace, and a 324 square foot garage. The property has a 12,972 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 30, 2019 for a price of \$110,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold by the owner and was not advertised for sale, and the sale was not due to foreclosure or by contract for deed. In

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

support of the sale, the appellant presented a Real Estate Transfer Declaration indicating the property was advertised for sale.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,173. The subject's assessment reflects a market value of \$129,493 or \$77.82 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Will County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.35 of a mile from the subject. The parcels range in size from 5,663 to 10,454 square feet of land area and are improved with 2-story homes ranging in size from 1,320 to 1,812 square feet of living area. The dwellings were built from 1885 to 1916. Each home has a basement. Two homes each have central air conditioning and three homes each have a garage ranging in size from 180 to 440 square feet of building area. The comparables sold from April to November 2020 for prices ranging from \$156,500 to \$184,900 or from \$102.04 to \$125.76 per square foot of living area, including land.

The board of review submitted a letter from the township assessor contending that the subject's sale occurred in 2019 and the subject's assessment was lowered for the 2020 tax year. The township assessor further stated the subject's assessment was increased due to market conditions and considering the county multiplier. The township assessor asserted the subject home has been totally remodeled since its sale.

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 evidence of a 2019 sale of the subject and four comparable sales for the Board's consideration. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board also gave less weight to comparables #1 and #2 due to substantial differences from the subject in dwelling size

The Board finds the best evidence of market value in the record to be comparables #3 and #4, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and some features, although one comparable has a smaller lot than the subject and one comparable lacks central air conditioning that is a feature of the subject, suggesting

upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two comparables sold for prices of \$175,000 and \$184,900 or for \$115.74 and \$102.04 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$129,493 or \$77.82 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this record, the Board finds the subject's assessment is reflective of market value 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: December 19, 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

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