



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

APPELLANT: Adis Silahic  
DOCKET NO.: 21-06143.001-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:** \$31,619  
**IMPR.:** \$107,163  
**TOTAL:** \$138,782

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 brick and frame exterior construction with 3,306 square feet of living area.<sup>1</sup> The dwelling was constructed in 2003. Features of the home include a lookout basement with 1,755 square feet of finished area, central air conditioning, a fireplace, and a 3-car garage. The property has an 11,334 square foot site and is located in Bolingbrook, DuPage 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 within 0.24 of a mile from the subject. The comparables are improved with 2-story homes with 3,306 square feet of living area. Each home has a basement, two of which are lookout basements, and a 2-car or a 3-car attached

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

garage.<sup>2</sup> Three homes each have a fireplace. The comparables sold from July 2020 to February 2021 for prices ranging from \$260,000 to \$393,000 or from \$85.64 to \$129.45 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,782. The subject's assessment reflects a market value of \$416,263 or \$137.11 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 five comparable sales located from 0.04 of a mile to 1.12 miles from the subject. The parcels range in size from 10,541 to 11,441 square feet of land area and are improved with 2-story homes of brick and frame exterior construction with 3,036 or 3,112 square feet of living area. The dwellings were built in 2003 or 2005. Each home has a basement, four of which have from 650 to 1,017 square feet of finished area, two of which are walkout basements, and one of which is a lookout basement. Each home also features central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from November 2018 to July 2021 for prices ranging from \$397,000 to \$475,000 or from \$127.57 to \$156.46 per square foot of living area, including land.

The board of review submitted a brief asserting the subject is located in a large neighborhood of tract built homes of several different models. The board of review contended the appellant omitted details regarding the comparables. The board of review stated the appellant's comparables are inferior to the subject, including lacking finished basement area. The board of review reported the appellant's comparable #3 is a short sale and presented the Real Estate Transfer Declaration for this sale.

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's comparables #1, #2, and #3 sold too remote in time from the assessment date and the board of review's comparable #5 is located more than one mile from the subject.

### **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.

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<sup>2</sup> The appellant did not report exterior construction, site size, central air conditioning, basement finish, or other improvements for these comparables.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, for which the appellant reported few descriptive details. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the comparables to be able to determine the degree of comparability and possible adjustments needed to the comparables to make them more equivalent to the subject. The appellant's evidence lacks sufficient details regarding the appellant's comparables whereas the board of review's evidence includes the salient facts about its comparables, including property record cards for these comparables, which adds credibility to its evidence. The Board gives less weight to the board of review's comparable #2, which sold less proximate in time to the assessment date than other comparables in this record, and the board of review's comparable #5, which is located more than one mile from the subject and lacks finished basement area that is a feature of the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1, #3, and #4, which are similar to the subject in dwelling size, site size, age, location, and features. although these comparables have less finished basement area 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 \$397,000 to \$430,000 or from \$127.57 to \$141.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$416,263 or \$137.11 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: 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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