



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

APPELLANT: Shamshad Anwar
DOCKET NO.: 21-06152.001-R-1
PARCEL NO.: 12-02-06-410-006-0000

The parties of record before the Property Tax Appeal Board are Shamshad Anwar, 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: \$93,114
IMPR.: \$267,467
TOTAL: \$360,581

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 two-story dwelling of brick exterior construction with 4,840 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include a walkout-style basement with 509 square feet of living area and a 1,541 square foot recreation room. Features include central air conditioning, three fireplaces and a three-car attached garage containing 802 square feet of building area. The property has an 11,458 square foot site which backs to woods and is located in Naperville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in Naperville, one of which is in the same neighborhood code as the subject. The comparables are located from .05 to .85 of a mile from the subject. The parcels range in size from 10,763 to 42,196 square feet of land area.

¹ Additional details of the subject property not provided by the appellant have been drawn from the evidence provided by the board of review.

Each comparable is improved with a custom two-story dwelling built between 1988 and 2012. The homes range in size from 4,200 to 4,938 square feet of living area. As reported by the appellant, each comparable has a basement, one of which is a walkout-style and one of which is a lookout-style, a fireplace and a garage ranging in size from 729 to 925 square feet of building area. Four of the homes each have central air conditioning. The comparables sold from March 2020 to May 2021 for prices ranging from \$673,500 to \$917,000 or from \$160.36 to \$200.33 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$282,517 which would reflect a market value of \$847,636 or \$175.13 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 \$360,581. The subject's assessment reflects a market value of \$1,081,527 or \$223.46 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 response to the appellant's evidence, the board of review submitted comments critiquing the comparables submitted by the appellant. The board of review asserted the subject property sold as a valid sale and "adjusts to \$1,157,026 or \$239.05 which I higher than current value." The board of review set forth that the subject sold in April 2018 for \$1,020,000 or for \$210.74 per square foot of living area, including land. The board of review also contends that the appellant's grid excluded amenities associated with high-end areas including finished basement and plumbing fixture information. The board of review reported the appellant's comparables #1 through #4 have finished basement areas ranging in size from 750 to 1,248 square feet of finished area. Fireplace count is reportedly incorrect for each of the appellant's comparables. The board of review agreed that appellant's comparable #1 was similar to the subject and has been included in the board of review's submission. Appellant's comparables #2 through #5 were criticized for differences in location, dwelling size, exterior construction, plumbing fixtures, fireplace count, garage size, finished basement size and/or type and age when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with property record cards and additional sales documentation. The comparables are located in Naperville and from .05 of a mile to 1.55-miles from the subject. The parcels are variously described as cul-de-sac, regular, backing to a pond or backing to woods which range in size from 10,763 to 26,409 square feet of land area. The parcels are improved with variously described two-story custom dwellings built from 1995 to 2012. The homes range in size from 4,534 to 5,342 square feet of living area. Each comparable has a basement, four of which have finished area ranging in size from 1,248 to 2,400 square feet of finished area with comparable #4 having a third-floor finished attic. Features include central air conditioning, two or three fireplaces and a garage ranging in size from 757 to 941 square feet of building area. The comparables sold from April 2018 to July 2021 for prices ranging from \$810,000 to \$1,100,000 or from \$175.71 to \$238.92 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted that board of review comparables #2, #3 and #4 were each dissimilar to the subject due to dates of sale in 2018 or 2019, differing style and/or distance from the subject. The appellant further prepared a grid analysis of the "best comparable" properties using each of the appellant's comparables, which includes one common property, along with board of review comparable #5. Based on this evidence and argument, the appellant contended that a reduction was warranted.

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 parties submitted a total of nine comparable sales, one of which was common to both parties, in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 due to the significantly older age of the comparable when compared to the subject. The Board has given reduced weight to appellant's comparable #5 and board of review comparable #3 due to their distant locations from the subject. In addition, the Board has given reduced weight to board of review comparables #3, #4 and #5 due to their more remote dates of sale in 2018 or 2019 given the lien date at issue herein of January 1, 2021.

The Board finds the best evidence of market value to be appellant's comparable sale #1/board of review comparable sale #1, appellant's comparable sales #2 and #3 along with board of review comparable sale #5 which are similar to the subject in location, age, design, dwelling size and some features. These most similar comparables sold from March 2020 to July 2021 for prices ranging from \$800,000 to \$1,050,000 or from \$175.13 to \$200.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,081,527 or \$223.46 per square foot of living area, including land, which is above the range established by the best comparable sales in this record which the Board finds to be logical when giving due consideration to the subject's age and large finished basement area as compared to the best comparables in the record. Based on this evidence, 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.



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: November 21, 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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