



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

APPELLANT: Adis Silahic  
DOCKET NO.: 22-02983.001-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:** \$33,817  
**IMPR.:** \$114,611  
**TOTAL:** \$148,428

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 2022 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 siding exterior construction with 3,036 square feet of living area. The dwelling was constructed in 2003. Features of the home include a look-out basement with finished area, central air conditioning, a fireplace, and a garage containing 675 square feet of building area. 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 six comparable sales located within 1.2 miles of the subject. The comparables consist of two-story dwellings containing either 2,894 or 3,036 square feet of living area. The homes were built from 2003 to 2006. Each dwelling has a basement, two of which are look-out style, and a garage ranging in size from 390 to 675 square feet of building area. Five comparables each have a fireplace. The parcels range in size from 10,058 to 13,748 square feet of land area. The comparables sold from February to July 2021 for prices ranging

from \$350,000 to \$411,000 or from \$115.28 to \$138.18 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$134,684, for an estimated market value of \$404,092 or \$133.10 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 \$148,428. The subject's assessment reflects a market value of \$445,329 or \$146.68 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 1.2 miles of the subject. The comparables consist of two-story dwellings of brick and frame exterior construction containing either 3,036 or 3,112 square feet of living area. The dwellings were built each built in 2005. Each dwelling has central air conditioning, a fireplace, a basement with three having finished area, and a garage containing either 390 or 675 square feet of building area. The parcels range in size from 10,856 to 14,561 square feet of land area. The comparables sold from July 2021 to July 2022 for prices ranging from \$437,500 to \$489,000 or from \$144.10 to \$157.13 per square foot of living area, including land.

The board of review also submitted a memorandum critiquing the appellant's comparables for differences from the subject in exterior construction, fixture count, basement finish, and garage size.

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

In rebuttal, the appellant argued that the board of review's comparables differ from the subject in location.

### **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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, as well as board of review comparable #1, which lack finished basement area, a feature of the subject.

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The Board finds the best evidence of market value to be the board of review's comparable sales #2, #3, and #4, which are similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices ranging from \$437,500 to \$489,000 or from \$144.10 to \$157.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$445,329 or \$146.68 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 adjustments to the best comparables for differences when compared to 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: March 26, 2024



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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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