



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

APPELLANT: Ziad & Jeanne Aldroubi
DOCKET NO.: 23-04964.001-C-1
PARCEL NO.: 09-21-200-003

The parties of record before the Property Tax Appeal Board are Ziad & Jeanne Aldroubi, the appellants; and the Jackson 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 **Jackson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,597
IMPR.: \$26,403
TOTAL: \$39,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Jackson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 one-story commercial building of pole frame construction with 8,540 square feet of gross building area.¹ The building has 500 square feet of office space, storage area and a garage, and is used as a car dealership. The building is approximately 60 years old. The property has a 239,580 square foot or 5.50-acre site and is located in Murphysboro, Somerset Township, Jackson County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable properties that are located from approximately .25 to 1 mile from the subject property. The appellants reported the parcels range in size from 1.47 to 8.98 acres of land area and are improved with one-story or two-story

¹ Both parties reported the subject property consists of two buildings but only provided descriptive information for one building. Additionally, the Board finds that the board of review did not provide a property record card as required by Property Tax Appeal Board procedural rule Sec. 1910.40(a).

buildings of steel siding exterior construction ranging in size from 4,400 to 20,530 square feet of gross building area.² Comparables #1 and #2 are 34 and 68 years old, respectively. The comparables sold in 2021 or 2024 for prices ranging from \$90,000 to \$310,000 or from \$15.10 to \$22.73 per square foot of gross building area, including land.

In a brief, the appellants contended that due to the Illinois Department of Transportation (IDOT) construction, the subject property lost direct access to the highway and now has a quarter mile of frontage road, which has decreased the subject's property value. Additionally, the appellants argued the business has markedly declined. The appellants submitted a copy of an Appraisal Review Certification issued by IDOT on August 5, 2020.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$30,000, which would reflect a market value of \$90,009 or \$10.54 per square foot of gross building area, including land, when using 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 \$39,000. The subject's assessment reflects a market value of \$117,012 or \$13.70 per square foot of gross building area, land included, when using the statutory level of assessment of 33.33%.³

In response to the appeal, the board of review submitted a memorandum which disclosed the appellants' comparable #2 had a building added after the purchase. For purposes of proving over/under value by sales the board of review and the appellants, both have chosen to leave the second building off the grid.

In support of its contention of the correct assessment, the board of review submitted information on the same three comparable sales provided by the appellant. The board of review reported the comparables are located from 1/3 of a mile to 1.7 miles from the subject property. The appellants reported the parcels range in size from 1.47 to 8.98 acres of land area that are improved with one-story or two-story buildings of pole frame construction ranging in size from 4,400 to 20,530 square feet of gross building area.⁴ The buildings are from 36 to 68 years old. The comparables sold in 2021 or 2024 for prices ranging from \$90,000 to \$310,000 or from \$15.10 to \$22.73 per square foot of gross building area, including land. The board of review reported the comparables sold from January 2021 to January 2024 for prices ranging from \$90,000 to \$310,000 or from \$15.10 to \$22.73 per square foot of gross building area, including land.

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

² The grid analysis indicated that comparable #1 consists of two buildings but descriptive information was provided for only one building.

³ 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

⁴ The grid analysis indicated that comparable #1 consists of two buildings but descriptive information was provided for only one building.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains three comparable sales for the Board's consideration which were utilized by both parties. The Board has given less weight to the appellants' comparable #3/board of review comparable #3 due to its significantly larger building size when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #2/board of review comparables #1 and #2, which are similar to the subject in location. However, both comparables have smaller site sizes and smaller building sizes with no office space reported, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, comparable #1 is a newer building when compared to the subject, suggesting a downward adjustment would be required. Nevertheless, the comparables sold in January and May 2021 for prices of \$90,000 and \$100,000 or for \$19.74 and \$22.73 per square foot of gross building area, including land, respectively. The subject's assessment reflects a market value of \$117,012 or \$13.70 per square foot of gross building area, including land, which is greater than the two most similar comparables in the record in overall market value but less than these comparables on a price per square foot basis. The subject's higher overall value appears to be logical given the subject's larger site size and larger building size. Based on this record and after considering 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.



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: _____

January 21, 2025



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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