



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

APPELLANT: Nagi Soliman
DOCKET NO.: 25-02897.001-R-1
PARCEL NO.: 19-09-35-303-007-0000

The parties of record before the Property Tax Appeal Board are Nagi Soliman, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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: \$32,889
IMPR.: \$245,798
TOTAL: \$278,687

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 2025 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 exterior construction with 3,878 square feet of living area. The dwelling was constructed in 2022 or approximately 3 years old. Features of the home include a basement, central air conditioning and an 802 square foot garage. The property has a 16,501 square foot site and is located in Frankfort, Frankfort Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on the recent sale of the subject property disclosing the subject sold in October of 2022 for a price of \$725,000. The appellant also submitted information on six comparable sales located within .26 of a mile from the subject. The comparables have sites ranging in size from 15,000 to 21,485 square feet of land area that are improved with 2-story dwellings ranging in size from 3,561 to 4,100 square feet of living area. The dwellings are 1 to 4 years old and have basements. Each home has central air conditioning and a garage ranging in

size from 708 to 860 square feet of building area. The comparables sold from July 2023 to May 2025 for prices ranging from \$689,000 to \$750,000 or from \$182.93 to \$205.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,687. The subject's assessment reflects a market value of \$836,145 or \$215.61 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted a memorandum from the township assessor's office that critiqued the appellant's evidence noting October 2022 sale of the subject is not reflective of market value as of the January 1, 2025 assessment date. Likewise, the assessor argued appellant's comparables #3 and #4 sold in 2023 and should be given less weight.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .30 of a mile from the subject. The comparables have sites ranging in size from 15,208 to 17,131 square feet of land area that are improved with 2-story dwellings of brick exterior construction ranging in size from 3,635 to 4,069 square feet of living area. The dwellings were constructed in 2020 or 2024 and have basements. Each comparable has central air conditioning and a garage ranging in size from 682 to 816 square feet of building area. The comparables sold from November 2024 to March 2025 for prices ranging from \$805,000 to \$985,000 or from \$213.62 to \$242.07 per square foot of living area, including land. 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.

As initial matter the Board gives little weight to the sale of the subject as it occurred over 2 years prior to the January 1, 2025 assessment date and therefore, the sale price is less likely to be reflective of market value as of the assessment date at issue.

The record also contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable sales #3 and #4 which sold in 2023, less proximate in time to the January 1, 2025, assessment date than the other comparable sales in the record.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #5 and #6 along with the board of review comparables which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and most features. The comparables sold from April 2024 to May 2025 for prices ranging from \$730,000 to \$985,000 or

from \$182.93 to \$242.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$836,145 or \$215.61 per square foot of living area land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables sales for differences from the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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: _____

October 20, 2026



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 9-215 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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