



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

APPELLANT: Adnan Kubba  
DOCKET NO.: 09-00162.001-R-1  
PARCEL NO.: 07-01-32-205-029-0000

The parties of record before the Property Tax Appeal Board are Adnan Kubba, the appellant, by attorney Jeffrey C. Sperling of Sperling & Associates, in Plainfield, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$30,670  
**IMPR:** \$99,233  
**TOTAL:** \$129,903

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5-year-old, two-story frame single-family dwelling that contains 2,897 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace and a three-car garage. The property is located in Plainfield, Wheatland Township, Will County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal.<sup>1</sup>

In support of the inequity and overvaluation arguments, the appellant submitted a grid analysis of four comparable

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<sup>1</sup> The appellant also reported the recent purchase of the subject property as a foreclosure transaction in April 2009 for \$270,000, but the appellant did not claim "recent sale" as a basis of the appeal in Section 2d of the Residential Appeal petition nor were copies of relevant sale documents provided as part of the appeal.

properties<sup>2</sup> said to be located in close proximity to the subject and in the subject's subdivision. The comparables were described as two-story frame dwellings that were four or five years old. The dwellings range in size from 2,587 to 3,300 square feet of living area. Features of the comparables include unfinished basements, central air-conditioning, a fireplace and a three-car garage. These properties have improvement assessments ranging from \$83,190 to \$105,390 or from \$27.03 to \$35.12 per square foot of living area. The subject has an improvement assessment of \$135,663 or \$46.83 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$99,233 or \$34.25 per square foot of living area.

In support of the overvaluation argument, the appellant reported a July 2009 sale price of comparable #1 for \$320,000 or \$107.96 per square foot of living area including land and "current" listings from the attached data sheets for comparables #2 through #4 of either \$326,900 or \$389,900 or from \$106.21 to \$118.15 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$129,903 which would reflect an estimated market value of approximately \$389,709.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$166,333 was disclosed. The subject has an estimated market value of \$501,456 or \$173.09 per square foot of living area, land included, as reflected by its assessment and Will County's 2009 three-year median level of assessments of 33.17%. In response to the appeal, the board of review submitted a two-page letter along with two grid analyses addressing separately equity and market value.

In response to the appellant's evidence, the board of review submitted a letter and data prepared by Wheatland Township Assessor Kelli Lord. In the submission, Lord contends the basis of the appeal is "recent sale" and points out that the home was purchased "as a bank sale." The assessor further reports that the property was originally purchased in June 2007 for \$499,000 "which we are willing to lower the price to the original 2007 sale, but nothing more than that." Furthermore, the assessor contends that the appellant "cannot use comparables that have not sold yet." Furthermore, comparables #1 through #3 do not have sales that occurred "in the 2006-2008 sales date ranges."

In support of the subject's assessment and estimated market value, the assessor presented a spreadsheet entitled "Sales Ratio Study" outlining limited data on six sales, two of which are the subject property. Each property is said to be a two-story dwelling ranging in size from 2,462 to 3,105 square feet of

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<sup>2</sup> Attached to the petition were copies of Multiple Listing sheets for the four comparables with "approximate" square footage and other data. Where more precise descriptions were available in the record, those corrections have been made to the appellant's data.

living area. No other features or amenities are provided in the spreadsheet. Each property has a land assessment of \$30,670 and five properties have a total assessment ranging from \$117,722 to \$135,140, with the subject's total assessment being incorrectly reported as \$167,340. Based on the difference between the total assessment and the land assessment, it appears that the four comparables have improvement assessments ranging from \$87,052 to \$104,470 or from \$33.21 to \$35.36 per square foot of living area. These six properties sold between February 2006 and August 2007 for prices ranging from \$347,235 to \$499,000 with the subject having the highest recorded sale prices in February 2006 and June 2007.

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

In written rebuttal, counsel for the appellant submitted 20 packets of property detail reports, some with Multiple Listing sheets attached, for properties apparently located in the subject's subdivision. Close examination of the data reveals that one is board of review comparable #3 on its spreadsheet and another three of the properties consist of the subject and appellant's comparables #1, #2 and #4. The appellant did not indicate if this data was to establish errors in the submission made by the board of review or an effort to provide additional evidence to support the appellant's claims.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the data sheets submitted by appellant in conjunction with the rebuttal argument beyond the discussion outlined above.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

Initially the appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The parties submitted a total of eight equity comparables for the Board's consideration to support their respective positions. The Board finds the comparables submitted by both parties were similar to the subject in terms of location, style, size, features and age. These comparables had improvement assessments ranging from \$27.03 to \$35.36 per square foot of living area. The subject's improvement assessment of \$46.83 per square foot of living area is substantially above this range and does not appear justified when considering the smallest dwellings, appellant's comparable #3 and board of review comparable #5, have the higher per-square-foot improvement assessments. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The subject dwelling at 2,897 square feet is between board of review's comparables #1 and #2 which contain 2,785 and 3,088 square feet of living area, respectively, and each of which has an improvement assessment of \$33.21 per square foot of living area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment in accordance with the appellant's request is warranted on grounds of lack of uniformity of assessment.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After adjusting the subject's assessment for equity purposes as outlined above, the new assessment reflects a market value of approximately \$391,628. Having adjusted the subject's assessment for equity purposes, based on the totality of the record evidence, the Board finds that no further reduction is warranted on overvaluation grounds in light of the reduction afforded in accordance with the appellant's request in this appeal.

In conclusion, the Board finds the appellant has proven unequal treatment in the assessment process by clear and convincing evidence and no further reduction on grounds of overvaluation is warranted.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: July 20, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.