



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

APPELLANT: Eyad Malley  
DOCKET NO.: 11-00795.001-R-1  
PARCEL NO.: 16-05-24-105-001-0000

The parties of record before the Property Tax Appeal Board are Eyad Malley, the appellant, by attorney Russell Cech in Frankfort, and the Will County Board of Review.

Based on the facts and exhibits presented, 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:** \$30,000  
**IMPR:** \$181,878  
**TOTAL:** \$211,878

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of masonry construction containing 4,936 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage of 804 square feet. The property is located in Homer Glen, Homer Township, Will County.

The appellant's appeal filed through legal counsel is based on overvaluation. In support of this argument, the appellant completed Section VI - Recent Construction along with a Certificate of Occupancy issued by the Village of Homer Glen on December 27, 2010, an itemization of construction costs averred to by the appellant and a brief filed by counsel further expounding upon the evidence.

In the appeal petition, the appellant reported the land was purchased in February 2002 for \$84,500. The itemized building costs as sworn to by the appellant reflect a reported total of \$392,417. Within the brief, counsel contended that the "total hard costs to construct the home were \$348,304" with a further explanation that \$44,113 was removed from the total construction costs reported "as these costs were soft costs or not related to the construction of the home." The removed costs included: architect (\$3,950), engineering (\$1,495), impact fees (\$5,043), Village of Homer permits (\$6,788), Homer road/bridge admin fee (\$50), excavating (\$2,000), portable toilet (\$1,121), fence (\$550), insurance (\$2,137), dirt removal (\$1,800), permit extensions (\$1,980), paver walkway (\$2,215), landscaping (\$3,300), dumpsters (\$2,572), appliances (\$8,612) and cleaning (\$500). Also reported in the appeal petition was the estimated value of the appellant acting as general contractor for \$55,000.

Based upon totaling the "hard costs" of \$348,304 plus the appellant's general contractor services of \$55,000, the appellant's counsel asserts the total "hard" construction costs were \$403,304. Adding the assessor's land market value of \$90,009 for the subject parcel to this figure, the appellant contends the property should have a total market value of \$493,313.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$164,421 which would reflect the appellant's reported costs of acquisition and construction along with the assessor's estimated land market value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$211,878 was disclosed. The subject's assessment reflects a market value of \$637,995 or \$129.25 per square foot of living area, including land, when applying the 2011 three year average median level of assessments for Will County of 33.21% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, contending specifically that the appellant inappropriately excluded architect, engineering, impact fees, permit fees, road and bridge fees, excavating, service potty, insurance and dumpster fees as these "are costs directly related to the cost to construct the house." The township assessor also disputed the value of the appellant's

services as general contractor of 15.79% of the appellant's reported hard construction costs. "We generally estimate this between 12 to 15%" of the entire cost of construction, including those items that were improperly deducted by the appellant.

The township assessor contends that the one page affidavit of the appellant for construction costs fails to include any actual receipts.<sup>1</sup> "We question if these are all the cost since we could not locate anything for the cost of the sidewalks, driveway, and carpeting. Next, the township assessor questions if the appellant performed any of the work."<sup>2</sup>

Exhibit B consists of a two-page spreadsheet of all two-story homes in Country View Estates sorted by dwelling size. The subject is the largest dwelling.

Exhibit C is a grid analysis of six comparable sales of two-story dwellings "of comparable quality" according to the township assessor. Comparable #6 is located in the subject's subdivision and the remaining properties are located in either Homer Glen or Lockport. The dwellings are of masonry, masonry and stucco or masonry and frame exterior construction. The homes were built between 1997 and 2006. The dwellings range in size from 3,575 to 4,750 square feet of living area. Each home has a basement, three of which are walk-out style. The homes feature central air conditioning, one or two fireplaces and a garage ranging in size from 707 to 1,214 square feet of building area. These comparables sold between February 2010 and January 2011 for prices ranging from \$472,000 to \$750,000 or from \$130.71 to \$178.62 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

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<sup>1</sup> Section VI of the Residential Appeal petition states in pertinent part "A Contractor's Affidavit/Statement or documentation of the total cost must be submitted to the Property Tax Appeal Board."

<sup>2</sup> In Section VI of the Residential Appeal petition, one of the pertinent questions is "Was any non-compensated labor performed?" The answer was "no."

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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.

Within Section VI of the Residential Appeal petition, one of the specific questions on the form, below the "total cost" of land and building figures is the following:

Does this amount include all costs incurred for the construction, such as contractor's fees, **architectural or engineering fees, landscaping** of homesite, and/or **building permits**?

(Emphasis added.) The appellant answered the above question as "yes," and yet counsel asserted in the brief that excluded in the total cost figure were amounts for "architect, engineering, impact fees, Village of Homer permits, Homer road/bridge admin fee, permit extensions and landscaping" among other items. The Property Tax Appeal Board finds that each of these enumerated items which were excluded by the appellant, with the exception of appliances (\$8,612) and cleaning (\$500), should have been included in accordance with principles of determining fair market value as these are part and parcel of having a dwelling constructed and are standard costs of construction in addition to the specific instructions in Section VI of the appeal petition to include several of the items which the appellant chose to unilaterally exclude.

Adding back all of the reported costs, but for the cost of appliances and cleaning, the corrected total of the appellant's construction costs would be \$383,305. Assuming 15.79% of those costs are attributable to the appellant's services as general contractor, the value of those services would be \$60,524. Adding in the land value which was accepted by the appellant of \$90,009, the total estimated fair market value of the subject property in light of these recent construction costs including the subject's land value is \$533,838 or \$108.15 per square foot of living area, including land.

The board of review submitted evidence concerning six comparable sales to support the subject's estimated market value as reflected by its assessment. The subject is larger than each of the comparables presented. 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 six comparable dwellings range in size from 3,575 to 4,750 square feet of living area and sold between February 2010 and January 2011 for prices ranging from \$472,000 to \$750,000 or from \$130.71 to \$178.62 per square foot of living area, including land. Comparables #1, #2 and #3 feature walk-out style basements which is not a feature of the subject dwelling and therefore, these comparables have been given reduced weight in the Board's analysis. The Board finds the remaining three comparable sales presented by the board of review were most similar to the subject. These comparables sold for prices ranging from \$472,000 to \$720,000 or from \$130.71 to \$178.62 per square foot of living area, including land.

In summary, the subject's assessment reflects a market value of \$637,995 or \$129.25 per square foot of living area, including land, which is well-supported by board of review comparable sales #5 and #6 despite the appellant's reported construction and acquisition costs for the land and improvement purportedly totaling \$533,838 or \$108.15 per square foot of living area, including land.

In conclusion, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario 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: March 21, 2014

*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.