



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

APPELLANT: Nehal & Catherine Bokhari
DOCKET NO.: 07-02097.001-F-1
PARCEL NO.: 22-18-13-300-033

The parties of record before the Property Tax Appeal Board are Nehal & Catherine Bokhari, the appellant; and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$542
Homesite:	\$5,200
Residence:	\$88,548
Outbuildings:	\$18,590
TOTAL:	\$112,880

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18.52 acre parcel improved with a one-story dwelling of frame construction that contains 3,009 square feet of living area. The dwelling was constructed in approximately 1990. Features of the home include 2½ bathrooms, central air conditioning, a fireplace and a 2-car attached garage with 456 square feet. Other improvements include a pole barn and an in-ground swimming pool.

The parties agreed to have the Property Tax Appeal Board issue a decision based on the evidence in the record without an oral hearing.

The appellants indicated on the appeal petition that their appeal was based on comparable sales and assessment equity. In support of these arguments the appellants submitted descriptions and assessment information on six comparables.

In describing the subject property on the appeal form, the appellants indicated the subject had a 1 acre homesite, 8.52

acres of permanent pasture, 8.37 acres of other farmland, and .63 acres of wasteland. The appellants also submitted a copy of the Farmland Valuation Card for 2008 which indicated the subject had a 3.51 acre homesite, .33 acres of non-ag land, 8.04 acres of other farmland, 6.01 acres of permanent pasture and .63 acres of contributory waste land. The appellants also indicated on the petition the in-ground pool vinyl liner was not operational.

The comparables were described as being improved with four, one-story dwellings and two, two-story dwellings that ranged in size from 1,352 to 3,156 square feet of living area. One comparable was of log construction, four were of frame construction and one was of frame and brick veneer construction. The dwellings were built from 1997 to 2005. Five comparables had central air conditioning, five comparables had fireplaces and five had basements. These comparables had assessments on the dwelling improvements ranging from \$34,619 to \$88,313 or from \$25.17 to \$28.85 per square foot of living area. The subject had an improvement assessment of \$88,548 or \$29.43 per square foot of living area. Based on this evidence the appellants requested the assessment on the dwelling be reduced to \$69,508.

Four of the comparables were described as having homesite assessments ranging from \$1,813 to \$13,650. Comparables 1, 2 and 4 had homesites ranging in size from 1.34 to 3.00 acres with assessments ranging from \$4,550 or \$5,070 per acre. The property card for comparable 3 described it as having 7.07 acres and lot/acres of 7.02 acres but the area associated with the homesite was not identified with any specifics. This property had a land assessment of \$1,813. The remaining two comparables had land assessments of \$15,000 and \$11,500. The subject has a homesite assessment of \$5,200, which equates to \$5,200 per acre assuming the appellant accurately stated the subject has a 1.00 acre homesite. Based on this evidence the appellants requested the subject's homesite assessment be reduced to \$2,000.

The property record cards for comparables 1, 2 and 3 also disclosed these properties had farmland assessments of \$54, \$29 and \$40, respectively. Comparable #1 was described as have 10.02 acres of farmland with 7.4 acres in a forestry management plan. Comparable #2 has 5.10 acres of farmland and comparable #3 has 7.02 acres of farmland. The subject has a farmland assessment of \$542. Based on this record the appellants requested the subject's farmland assessment be reduced to \$140.

The subject also had a farm building assessment of \$18,590. The appellants did not request any reduction to the farm building assessment.

The appellants also submitted two pages from an appraisal stating the home and two acres of the subject property had a market value of \$220,000 as of September 1, 2006. The two pages did not contain any of the traditional approaches to value that an appraiser utilizes to arrive at an estimate of value. The

appellants also listed on the grid analysis that comparable #2 sold in August 2004 for a price of \$185,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$112,880 was disclosed.

In rebuttal, the board of review indicated that appellants' comparable #1 had a partial assessment for 2007. It further stated that appellants' comparables #2 and #4 were modular (mobile home) construction, inferior to the subject. The board of review acknowledged that the subject's improvement assessment was higher than the range established by the comparables but stated the subject property was the only one with an in-ground swimming pool and two of the comparables used by the appellants were inferior modular construction.

In support of the assessment the board of review asserted the subject dwelling and 11.938 acres of the subject property sold in March 2009 for a price of \$420,000. A copy of the Illinois Real Estate Transfer Declaration associated with the sale was submitted in support of this contention. The board of review stated the 2007 assessment of the one acre homesite and buildings, totaling \$112,338, reflected a market value of \$337,014. Adding the market value of the 10.938 acres of farmland, using \$6,600 per acre, results in a total market value estimate of the portion of the subject property that sold of \$409,205, which is less than the purchase price. Based on this evidence, the board of review requested confirmation of the subject's 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 appellants did not demonstrate a lack of uniformity by clear and convincing evidence; therefore, a reduction is not warranted.

The record contains descriptions and assessment information on six comparables. The Board finds appellants' comparables #2 and #4 are modular homes, significantly smaller than the subject property. The Board finds these comparables differ from the subject dwelling in construction and size and do not support assessment inequity. The Board finds appellants' comparables #3 and #6 are two-story dwellings, thus different from the subject

in style. The Board finds these comparables differ from the subject dwelling in style and do not support assessment inequity. The Board finds appellant's comparable #1 differed from the subject in construction, was significantly smaller than the subject dwelling and had a partial assessment. The Board finds this comparable does not demonstrate a lack of assessment uniformity. The Board finds only comparable #5 was somewhat similar to the subject in size, however, this property lacked an in-ground swimming pool. As a result, the Board finds this single comparable does not demonstrate a lack of assessment uniformity with respect to the subject dwelling. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject dwelling was being inequitably assessed.

The Board finds comparables #1, #2 and #4 had homesites ranging in size from 1.34 to 3 acres with homesite assessments ranging from \$6,794 to \$13,650. The subject's 1-acre homesite had an assessment of \$5,200, which is below that of the comparables. On a unit basis, these three comparables had homesite assessments of \$4,550 and \$5,070 per acre. The subject's unit assessment of \$5,200 per acre is slightly higher than the range established by the comparables, but justified based on its smaller size. The data in the record demonstrates that there is a correlation between the size of the homesite and the unit/per acre assessment, that is the larger the size the less the assessment is on a per acre basis. Based on this record, and considering the differences in the sizes of the homesites, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject homesite was being inequitably assessed.

The Board further finds the appellants submitted no evidence demonstrating there were errors associated with the classification of the type of farmland, the soil types associated with the farmland, the acres associated with the farmland type and the productivity index associated with each soil type. Based on this record the Board finds the appellants did not submit any evidence that called into question the correctness of the farmland assessment.

As a final point, the Board finds the board of review submitted a copy of the Illinois Real Estate Transfer Declaration associated with the sale of the subject dwelling and 11.938 acres in March 2009 for a price of \$420,000. The Board finds this sale demonstrated the subject dwelling, farm buildings and homesite were not overvalued in 2007. In their submission the appellants indicated that comparable #2 sold in August 2004 for a price of \$185,000, however, as previously noted the Board finds this property was not comparable to the subject property and is not indicative of the market value of the property under appeal. The appellants also submitted two pages of an appraisal; however, the report contained none of the three traditional approaches to value developed by appraiser that could be evaluated by the Board

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to determine the validity and reliability of the appraisal. The Board gave the appraisal evidence no weight.

In conclusion the Board finds the assessment of the subject property as established by the Lee County Board of Review is correct and no reduction 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.

Ronald R. Guit

Chairman

Member

Mario M. Louie

Member

Member

William R. Lerbis

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: September 24, 2010

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.