



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

APPELLANT: Abu Sarwar
DOCKET NO.: 11-01686.001-R-1
PARCEL NO.: 03-26-376-001

The parties of record before the Property Tax Appeal Board are Abu Sarwar, the appellant, and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$4,106
IMPR.: \$21,894
TOTAL: \$26,000**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Boone County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 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 bi-level single-family dwelling of frame construction with 1,150 square feet of living area. The dwelling was constructed in 1996. Features of the home include a finished lower level, central air conditioning and a two-car garage. The property has a 10,498 square foot site and is located in Poplar Grove, Poplar Grove Township, Boone County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales in the Section V grid analysis of the Residential Appeal petition. Also attached to the petition, were additional documents with references to "active and available" and a property that sold as of February 21, 2012, but there was no stated sale price. Given the incomplete information in the additional documents, only the Section V comparables have been examined.

Based on this evidence, the appellant requests a total assessment of \$18,333 which would reflect a market value of approximately \$55,000 or \$47.83 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,000. The subject's assessment reflects a market value of \$78,669 or \$68.41 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Boone County of 33.05% as determined by the Illinois Department of Revenue.

As to the appellant's suggested sales, the board of review contended that assessing officials have not yet considered sales that occurred after January 1, 2011 in accordance with the assessment parameters in the Property Tax Code. In addition, the board of review contended that properties that sold by Special Warranty Deed and/or were a short sale in 2011 would be considered for assessment purposes in 2012. Next, the board of review noted differences in design and/or dwelling size between these comparables and the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparables sales of bi-level dwellings that were similar in size and age to the subject property.

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 to the criticisms of the appellant's chosen comparable sales, the Property Tax Appeal Board takes notice of Public Act 96-1083 which amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2011.

The Board gave reduced weight to appellant's comparables #2 through #4 as these homes differed in design and/or size from the subject dwelling. The Property Tax Appeal Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sales. These five most similar comparables consist of bi-level dwellings that were built between 1991 and 1999. The homes range in size from 984 to 1,303 square feet of living area and four of the comparables have a finished lower level like the subject. These properties sold for prices ranging from \$44.33 to \$88.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,669 or \$68.41 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this

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evidence 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.



Chairman



Member



Member



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 18, 2014



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.