



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

APPELLANT: Tahir Khattak - BJ Equities
DOCKET NO.: 22-02158.001-R-1
PARCEL NO.: 11-14-382-005

The parties of record before the Property Tax Appeal Board are Tahir Khattak - BJ Equities, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Winnebago 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 **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$655
IMPR.:	\$18,487
TOTAL:	\$19,142

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 aluminum/vinyl siding exterior construction with 1,883 square feet of living area. The dwelling was constructed in 1900. Features of the home include a basement, central air conditioning, and an 800 square foot garage.¹ The property has a 6,864 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of aluminum/vinyl siding exterior construction

¹ Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant.

ranging in size from 1,816 to 2,069 square feet of living area. The dwellings were built in 1900 or 1903. Each home has a basement and central air conditioning. One home has a fireplace. Comparable #4 has a 440 square foot garage.² The comparables have improvement assessments ranging from \$10,139 to \$17,264 or from \$5.43 to \$8.34 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,142. The subject property has an improvement assessment of \$18,487 or \$9.82 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within the same assessment neighborhood code as the subject and have varying degrees of similarity to the subject. The board of review did not present improvement assessments for these comparables. The board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's comparables #1, #2, and #4 differ from the subject in age or design. The appellant presented a grid analysis of the appellant's comparables and the board of review's comparables #1 through #5, disclosing the board of review's comparables #1 through #5 have improvement assessments ranging from \$17,622 to \$21,283 or from \$9.03 to \$11.84 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of twelve comparables for the Board's consideration. The Board gives no weight to the board of review's comparable #6 as the record does not contain its improvement assessment, which is needed for comparison with the subject's improvement assessment. The Board also gives less weight to the appellant's comparables #1, #2, #3, #5, and #6 and the board of review's comparable #5, which lack a garage that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparables #1, #2, #3, and #4, which are similar to the subject in design, dwelling size, age, location, and features. These comparables have improvement assessments that range from \$13,034 to \$21,283 or from \$6.90 to \$11.84 per square foot of living area. The subject's improvement assessment of \$18,487 or \$9.82 per square foot of living area falls within

² Additional details regarding the appellant's comparables not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant

the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: March 26, 2024



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 9-125 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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APPELLANT

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