



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

APPELLANT: Tanveer Ahmad  
DOCKET NO.: 12-04650.001-R-1  
PARCEL NO.: 14-19-376-008

The parties of record before the Property Tax Appeal Board are Tanveer Ahmad, the appellant, by attorney Michael J. Torchalski of the Law Office of Michael J. Torchalski, P.C. in Crystal Lake; and the McHenry 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 **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$65,583  
**IMPR.:** \$181,417  
**TOTAL:** \$247,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting the assessment for the 2012 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 is improved with a two-story single family dwelling of frame construction with 5,519 square feet of living area. The dwelling was constructed in 1991 and is approximately 21 years old. Features of the home include a partial basement with finished living area, central air conditioning, two fireplaces, a 1,571 square foot patio and a four-car attached garage with 988 square feet of building area. The property has a 175,008 square foot or 4.02 acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal

estimating the subject property had a market value of \$710,000 as of January 1, 2012. The appraisal was prepared by Mark E. O'Brien an Illinois Associate Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using five comparable sales and one comparable listing improved with two-story styled dwellings that ranged in size from 3,695 to 5,568 square feet of living area. The dwellings ranged in age from 11 to 17 years old. Each comparable had a basement with five having finished area, central air conditioning, one or two fireplaces and a three-car or four-car garage. Comparable sales #3 and #6 each had a swimming pool. The comparables had sites ranging in size from 38,333 to 382,457 square feet of land area. The sales occurred from August 2009 to November 2011 for prices ranging from \$500,000 to \$800,000 or from \$122.58 to \$170.65 per square foot of living area, including land. The listing had a price of \$799,000 or \$146.26 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser arrived at adjusted prices ranging from \$661,200 to \$896,600. Based on this data the appraiser arrived at an estimated market value of \$710,000 or \$128.65 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$236,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$253,308. The subject's assessment reflects a market value of \$778,451 or \$141.05 per square foot of living area, land included, when using the 2012 three year average median level of assessment for McHenry County of 32.54% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the comparable sales contained in the appellant's appraisal plus three additional comparable sales. The three additional comparables were improved with two-story dwellings of frame and masonry or dryvit exterior construction that ranged in size from 4,220 to 4,681 square feet of living area. The dwellings were constructed from 1999 to 2007. Each comparable had a partial basement with two having finished area. Each comparable also had central air conditioning, 1 to 3 fireplaces and a three-car or four-car garage. The comparables had sites ranging in size from 1 to 1.3 acres. The comparables sold from May 2011 to August 2012 for prices ranging from \$635,000 to \$831,000 or from \$135.65 to \$196.92 per square foot of living area, including land.

In the analysis adjustments were made to all the comparables for differences from the subject with the exception of appraisal comparable sale #4 that sold in August 2009. The adjusted prices ranged from \$590,830 to \$971,340 or from \$107.05 to \$190.67 per square foot of living area, including land. Using this data the board of review arrayed the adjusted per square foot sales prices

and used the median to arrive at a suggested fair market value for the subject property of \$760,000.

In rebuttal the appellant submitted a statement from the appellant's appraiser commenting on the adjustments made to the comparable sales. With respect to the three additional comparables provided by the board of review the appraiser asserted each comparable was located outside the subject's neighborhood and are not considered a good comparables due to distance and being across a major arterial road in the area, Illinois Route 31. The appraiser also noted that the third comparable sold much later than the January 1<sup>st</sup> assessment date.

#### **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 evidence in the record supports a reduction in the subject's assessment.

The appellant submitted an appraisal estimating the subject property had a market value of \$710,000 as of January 1, 2012. The board of review submitted a grid analysis using the six comparable sales contained in the appellant's appraisal and three additional sales. The board of review analysis arrived at an estimated fair cash value for the subject property of \$760,000. The subject's assessment reflects a market value of \$778,451, which is above both the appraised value and the board of review opinion of value. After considering both the appraisal and the board of review analysis, the Board finds a reduction in the subject's assessment is 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.

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Chairman



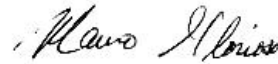
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DISSENTING: \_\_\_\_\_

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: November 20, 2015



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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.