



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

APPELLANT: Harpreet Randhawa  
DOCKET NO.: 16-06084.001-R-1  
PARCEL NO.: 10-32-476-071

The parties of record before the Property Tax Appeal Board are Harpreet Randhawa, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; and the McHenry 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 **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,102  
**IMPR.:** \$27,414  
**TOTAL:** \$28,516

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) challenging the assessment for the 2016 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 part one-story and part two-story single-family dwelling of frame construction with 1,200 square feet of living area. The dwelling was constructed in 1939. Features of the home include central air conditioning, and a one-car integral garage. The parcel has a 2,500 square foot site and is in McHenry, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Property Tax Analysis using information on seven comparable sales located in McHenry that are improved with one-story dwellings that range in size from 878 to 1,252 square feet of living area. The homes were built from 1925 to 1960. Two of the comparables have basements, one comparable has a fireplace, one comparable has central air conditioning and four comparables have garages ranging in size from 330 to 768 square feet of building area. These properties sold from April 2015 to June 2016 for prices ranging from

\$17,000 to \$75,000 or from \$15.08 to \$72.12 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject property to arrive at an "equalized sale price" for each of the comparables that ranged from \$2,397 to \$55,809. Based on this evidence the appellant requested the subject's assessment be reduced to \$8,410 to reflect a market value of \$25,233.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,516. The subject's assessment reflects a market value of \$85,659 or \$71.38 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

The board of review provided a statement from the McHenry Township Assessor asserting the dwelling sits on two parcels and there are two other parcels that serve as buffers between the adjoining properties. Each parcel has 2,500 square feet of land area. The board of review submission included an aerial photograph depicting the location of the adjoining parcels that compose the subject property. The board of review also provided copies of the property record cards for these additional parcels associated with the subject property reflecting the assessments for each parcel. The three additional parcels had land assessments totaling \$3,306. Combining the subject's total assessment and the land assessment for these properties totals \$31,822, which reflects a market value of \$95,590 or \$79.66 per square foot of living area, including land.

In support of the assessment the board of review provided four comparable sales improved with one-story dwellings of frame or vinyl siding exterior construction that ranged in size from 785 to 837 square feet of living area. The dwellings are in McHenry and were built from 1930 to 1940. One comparable has a partial basement, two comparables have central air conditioning, and each comparable has a one or two-car garage. The sales occurred from June 2015 to June 2016 for prices ranging from \$82,000 to \$93,000 or from \$101.67 to \$115.10 per square foot of living area, including land.

In rebuttal, the township assessor asserted that the appellant submitted comparables that were in poor condition, while the subject property is no longer in that condition. The record also contains a copy of a letter from the McHenry County Board of Review to appellant's counsel requesting to inspect the subject property to ascertain the physical characteristics of the subject dwelling. The record does not indicate that the inspection took place.

The appellant's counsel submitted rebuttal comments asserting that each property used by the board of review was not comparable due to being significantly smaller than 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.

The Board finds the best evidence of market value to be the comparables provided by the board of review. The Board finds the board of review evidence included photographs of the subject property and the comparables, which depict homes of the same general quality of construction and condition as the subject property. The appellant's submission had no photographs of the comparables which would allow the Board to determine if these properties were of the same quality of construction and/or condition as the subject property. Additionally, the board of review analysis included the land sizes for each comparable whereas the appellant's evidence did not. Furthermore, the evidence disclosed the subject property is composed of four adjacent parcels with the subject dwelling being located on two of the parcels. The appellant's analysis did not take this fact into account. As a result, the Board finds the board of review evidence is more credible and is to be given more weight than the evidence submitted by the appellant. The comparables provided by the board of review were similar to the subject property in age and features but each home was smaller than the subject dwelling. The comparables sold for prices ranging from \$82,000 to \$93,000 or from \$101.67 to \$115.10 per square foot of living area, including land. The subject's assessment, including all the parcels associated with the property, reflects a market value of \$95,590 or \$79.66 per square foot of living area, including land, which is above the overall price range but below the range established by the best comparable sales in this record on a square foot basis. The subject's assessment is well supported when considering the difference in size between the board of review comparables and the subject dwelling. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not 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. 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: December 18, 2018



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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