



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

APPELLANT: AJ Huq  
DOCKET NO.: 17-04955.001-R-1  
PARCEL NO.: 09-33-327-001

The parties of record before the Property Tax Appeal Board are AJ Huq, the appellant; 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:** \$13,267  
**IMPR.:** \$34,562  
**TOTAL:** \$47,829

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 2017 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 one-story dwelling of frame construction with 1,536 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement with finished area, central air conditioning and a two-car garage. The property has an 11,805 square foot site and is located in McHenry, McHenry Township, McHenry County.

AJ Huq appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. Also appearing was Jeff Stanish as a witness. In support of this argument the appellant completed Section IV – Recent Sale Data and disclosed that the the subject residence was purchased from Wells Fargo Bank and was not a transfer between family or a related corporation. Also disclosed was that the sale was advertised for 97 days on MLS then taken off market and was sold as a foreclosure. The property was not occupied until late 2016. The appellant submitted a Settlement Statement (HUD-1) as evidence disclosing the subject property was purchased on March 23, 2016, for a price of \$125,500. There was no commission paid.

Huq testified that this house was originally designed for a disabled person and all the rods had to be removed from the ceiling. Huq submitted "Notes" stating: "MLS Listing stated "A little work" is needed. Was on the market/MLS for 97 days before being canceled with the last price of \$143,500 and did not sell. Buyer worked with the bank directly after the listing was canceled to eventually buy it at \$125,500 in March 2016. Did not complete repairs and get an occupant [sic] until late 2016." Huq included a list of the repairs made after closing and testified that he spent approximately \$30,000 to \$40,000 for renovations. Stanish reaffirmed Huq's testimony. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price from approximately 9 months prior to the assessment date.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,829. The subject's assessment reflects a market value of \$144,020 or \$93.76 per square foot of living area, land included, when using the 2017 three year average median level of assessment for McHenry County of 33.21% as determined by the Illinois Department of Revenue. Appearing on behalf of the board of review were board members Sharon Bagby and Clifton Houghton. Also present was Alex Benitez and Mary Mahady, McHenry Township Assessor.

In support of its contention of the correct assessment the township assessor through the board of review submitted a grid analysis on two comparable sales. The comparables have sites of 11,331 and 12,645 square feet of land area. Mahady testified that the comparables are improved with one-story dwellings of frame exterior construction containing 1,700 or 1,522 square feet of living area. The homes were built in either 2005 or 2003. Mahady testified that each comparable has an unfinished basement, central air conditioning and a two-car garage. One comparable has a fireplace. The comparables sold in April and May 2017 for prices of \$203,500 and \$204,000 or for \$119.71 and \$134.03 per square foot of living area, land included, respectively. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 in the record to be the two comparable sales submitted by the board of review. These comparables were similar to the subject in style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices of \$203,500 and \$204,000 or for \$119.71 and \$134.03 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$144,020 or \$93.76 per square foot of living area, including land, which is below the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market at the time of the sale. Also,

the property had been renovated after the sale and as of the lien date of January 1, 2017 was no longer in the same condition as when sold. Based on this record the Board finds the subject's assessment is reflective of market value 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.



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Chairman



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Member



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Member



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Member

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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: June 27, 2023



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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 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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COUNTY

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