



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

APPELLANT: Rasheed Samveena & Vasay Khaja
DOCKET NO.: 19-03638.001-R-1
PARCEL NO.: 19-30-302-010

The parties of record before the Property Tax Appeal Board are Rasheed Samveena & Vasay Khaja, the appellants, 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: \$22,328
IMPR.: \$119,736
TOTAL: \$142,064

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 two-story dwelling of frame and brick exterior construction with 4,081 square feet of living area. The dwelling was constructed in 2005. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a 949 square foot three-car garage. The property has approximately a 14,342 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same subdivision as the subject. The comparables are improved with two-story dwellings that range in size from 3,670 to 3,815 square feet of living area and were built in 2005 or 2006. The comparables have basements, one of which has finished area. The appellants reported comparable #3 has a 1st floor bedroom and bath. All comparables have central air conditioning, one or two fireplaces and three-car garages. The comparables have

improvement assessments ranging from \$98,946 to \$108,919 or from \$26.90 to \$28.55 per square foot of living area. In further support, the appellants submitted photographs and general information printouts for the subject and the comparables. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,064. The subject has an improvement assessment of \$119,736 or \$29.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same subdivision as the subject. The comparables are improved with two-story dwellings that range in size from 3,847 to 4,133 square feet of living area and were built in 2006. The comparables have basements, two of which have finished area and two are walk-out. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 551 to 989 square feet of building area. The comparables have improvement assessments ranging from \$107,906 to \$120,458 or from \$28.05 to \$30.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration that are similar to the subject in location, style, age, dwelling size and some features. These comparables have improvement assessments ranging from \$98,946 to \$120,458 or from \$26.90 to \$30.22 per square foot of living area. Furthermore, the three comparables that have finished basement area like the subject have improvement assessments ranging from \$101,868 to \$120,458 or from \$27.76 to \$30.22 per square foot of living area. The subject has an improvement assessment of \$119,736 or \$29.34 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties

located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record the Board finds the appellants 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: January 18, 2022



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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