



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

APPELLANT: Shaikh Chhabra
DOCKET NO.: 20-06764.001-R-1
PARCEL NO.: 18-01-352-003

The parties of record before the Property Tax Appeal Board are Shaikh Chhabra, 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: \$5,938
IMPR.: \$35,405
TOTAL: \$41,343

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 2020 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 with 624 square feet of living area. The dwelling was constructed in 1950 and features a crawl space foundation, central air conditioning and a 1-car garage. The property has an approximately 6,534 square foot “standard” site and is located in Crystal Lake, Grafton Township, McHenry County.

Evidence in the record indicates the appellant contends overvaluation as well as assessment inequity, with respect to both the land and improvement assessments, as the bases of the appeal.¹

¹ The appellant marked a Contention of Law, Assessment Equity and Recent Appraisal on the appeal petition as the bases of this appeal and submitted information on a 2017 purchase of the subject property along with four comparables with both sale and equity information. Based on the evidence submitted, the Board finds overvaluation and assessment inequity to be the bases of the appellant’s appeal.

In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on May 11, 2017 for a price of \$58,081. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, the subject was sold at auction, the sale had been advertised in the newspaper and that the sale was due to a foreclosure action. A print-out from the Grafton Township Assessor’s website confirmed the sale date, sale price and identified the transaction as a court-ordered sale.

In further support of the overvaluation and inequity arguments, the appellant submitted information on four comparables located in the subject’s assessment neighborhood code. The comparables have sites that range in size from 5,938 to 10,890 square feet of land area which are further described as “standard”, “external” or “superior.”² The parcels are improved with one-story dwellings of frame exterior construction that range in size from 616 to 668 square feet of living area with each dwelling being built in 1950. Two comparables have a basement and two comparables each have a 1-car garage. The comparables sold from October 1985 to September 2001 for prices ranging from \$43,500 to \$90,250 or from \$65.12 to \$142.86 per square foot of living area, land included. The comparables have land assessments that range from \$5,240 to \$6,636³ or from \$0.55 to \$1.00 per square foot of land area and improvement assessments ranging from \$32,758 to \$43,550 or from \$49.04 to \$70.70 per square foot of living area.

The appellant also submitted information sheets from Grafton Township for the subject and each of the comparable properties along with written comments contending that the subject property has higher taxes than comparable properties with larger lot sizes. The appellant also submitted a taxing history of the subject and comparable properties. Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$36,976. The requested assessment reflects a total market value of \$110,939 or \$177.79 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject’s land assessment to \$5,054 or \$0.77 per square foot of land area and lower the subject’s improvement assessment to \$31,922 or \$51.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$41,343. The subject's assessment reflects a market value of \$123,930 or \$198.61 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$5,938 or \$0.91 per square foot of land area and an improvement assessment of \$35,405 or \$56.74 per square foot of living area.

In response to the appellant’s appeal, the board of review, through the Grafton Township Assessor, contended the appellant had failed to submit a legal brief explaining the contention of

² Some property information for the appellant’s comparables was obtained from the Grafton Township information sheets submitted by the appellant.

³ The Board finds the assessment information submitted for the subject property reflects the equalized assessed values for land and improvements. Therefore, equalized assessments were utilized for the appellant’s comparables as reported in the Grafton Township information sheets for each property which were submitted by the appellant. The Board applied the township 1.0262 equalization factor to arrive at equalized assessment values for appellant comparable #2.

law basis and that the appellant failed to submit an appraisal as indicated on the appeal petition. With respect to the appellant's equity evidence, the township assessor claimed the appellant presented 2019 assessment information for the comparable properties and 2020 assessment information for the subject property.⁴ It argued that the correct 2020 assessment values show the subject is bracketed by the appellant's own comparable properties, although the township assessor failed to provide "the correct 2020" assessment values for the appellant's comparable properties.

The township assessor critiqued the subject's 2017 sale, contending the sale lacked elements of a true arm's-length transaction since the sale was court ordered and therefore should be given no weight. In support of this argument, the board of review submitted a copy of the PTAX-203 Real Estate Transfer Declaration which reported the subject's 2017 sale was transferred by a Judicial Sale Deed and reflects a sale in lieu of foreclosure.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on two comparable sales located in the same assessment neighborhood as the subject property. The comparable sites are described as standard and are improved with one-story dwellings with 661 or 696 square feet of living area that were built in 1950. One comparable has a basement and each comparable has a 1-car garage. The comparables sold in May 2019 and August 2020 for prices of \$134,500 and \$136,500 or \$193.25 and \$206.51 per square foot of living area, land included, respectively.

On equity grounds, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables have "standard" sites that are improved with one-story dwellings ranging in size from 551 to 661 square feet of living area. The homes were built in 1945 or 1950. Each comparable has a garage ranging in size from 289 to 462 square feet of building area. The comparables each have land assessments of \$5,938 and improvement assessments ranging from \$29,059 to \$37,506 or from \$43.96 to \$58.17 per square foot of living area. In further support of the subject's assessment on equity grounds, the township assessor submitted a table with 19 comparable properties located in the subject's neighborhood code. Based on this analysis, the township assessor concluded the subject's per square foot improvement assessment of \$56.74 to be further supported as the median per square foot improvement assessment for the 19 comparable properties was \$57.00. With respect to the subject's land assessment, the assessor explained that Grafton Township uses the site method of land value and not a square foot method.

Based on these arguments and evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill or the exemption of real property from taxation. 86 Il Admin Code

⁴ The Board finds the appellant's comparable assessment information contained in its grid analysis reflects 2020 assessments reported by the Grafton Township Assessor and that the information sheets submitted by the appellant included McHenry County Equalized assessments for the subject and the appellant's comparables #1, #3 and #4.

1910.10(f) As such, taxing history and tax rate information submitted by the appellant have not been considered by this Board. The PTAB is tasked with determining the correct assessment prior to state equalization of any parcel of real property which is the subject of an appeal. 86 Ill Admin Code 1910.10 (b)

The appellant contends, in part, 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 parties submitted recent sale information and six comparable sales for the Board's consideration.

The Board gives little weight to the subject's 2017 sale since the sale occurred more than 2½ years prior to the assessment date at issue along with the fact that the transaction reflects a court-ordered sale which may lack elements of a true arm's length transaction.

The Board gives less weight to the appellant's comparables which sold from 19 to 35 years prior to the January 1, 2020 assessment date and do not reflect current market values. The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are similar to the subject in location, age, design, dwelling size and some other features. These two best comparables sold in May 2019 and August 2020 for prices of \$134,500 and \$136,500 or \$193.25 and \$206.51 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$123,930 or \$198.61 per square foot of living area, including land, which falls below the two best comparable sales on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The taxpayer also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The record contains seven equity comparables, as one property was common to both parties, and a spreadsheet with assessment information on 19 comparable properties in the subject's assessment neighborhood code for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to the appellant's comparables #1 and #4 which have lots that are described as "external" or "superior." The Board finds the best evidence of assessment equity, with respect to the subject's land assessment, are appellant comparables #2 and #3 along with the four board of review comparables, all of which are described as "standard" lots and are located in the same assessment neighborhood code as the subject. Each of these comparable lots has a land assessment of \$5,938 per site. The subject property has a land assessment of \$5,938 which is equal to the land assessments of similar improved "standard" lots in the subject's neighborhood code. The evidence indicated the board of review uniformly assesses land on a site basis in Grafton Township. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board finds both parties' comparables are generally similar to the subject in location, age, design, dwelling size and some other features. The comparables have improvement assessments that ranged from \$29,059 to \$43,550 or from \$43.96 to \$70.70 per square foot of living area. The subject's improvement assessment of \$35,405 or \$56.74 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's improvement assessment is not justified.

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 the 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.

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

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: February 21, 2023



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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