



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

APPELLANT: Manian Ramesh  
DOCKET NO.: 22-03336.001-R-1  
PARCEL NO.: 20-30-426-001

The parties of record before the Property Tax Appeal Board are Manian Ramesh, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:** \$101,881  
**IMPR.:** \$329,244  
**TOTAL:** \$431,125

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 2021 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 brick exterior construction with 8,778 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995 and is approximately 27 years old. Features of the home include a full walk-out basement with finished area, central air conditioning, four fireplaces and a six-car garage. The property has an approximately 5-acre site and is located in Barrington Hills, Algonquin Township, Lake 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 \$1,210,000 as of January 1, 2022. The appraisal was prepared by Steven L. Smith, a certified residential real estate appraiser. In estimating the market value of the subject property, the

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<sup>1</sup> As the McHenry County Board of Review failed to provide a property record card (86 Ill.Admin.Code §1910.40(a)), all descriptive information for the subject has been drawn from the appellant's appraisal.

appraiser developed the sales comparison approach to value. Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$431,125. The subject's assessment reflects a market value of \$1,293,504 or \$147.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The board of review disclosed in its submission that 2019 was the beginning of the general assessment period for the subject property and that a township equalization factor of 1.0734 was applied to all non-farm properties in Algonquin Township in tax year 2022.

In support of its contention of the correct assessment, the board of review argued the subject property is an owner occupied residence that qualifies for a rollover per the provisions found in Section 16-185 of the Property Tax Code. The board of review asserted that the Property Tax Appeal Board issued a decision pertaining to the subject property for the 2021 tax year under Docket Number 21-06644.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$401,644. Based on this evidence, the board of review offered to stipulate to a total assessment of \$431,125.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline.

### **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).

As an initial matter, The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board for the 2021 tax year under Docket Number 21-06644.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$401,644 based on an agreement by the parties. The Property Tax Appeal Board takes notice as shown in the "Notes on Appeal" that McHenry County's quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket No. 22-06644.001-R-1 in which a decision was issued reducing the subject's assessment to \$401,644. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0734 was applied in Algonquin Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's finds the assessment as established by decision for the 2021 tax year should be carried forward through the 2022 tax year subject only to the equalization factor applied in 2022, which is what is reflected by the final decision issued by the McHenry County Board of Review. The Board finds the 2022 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record in this appeal contains a proposed assessment for the subject property submitted by the board of review. The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Considering the statutory requirements of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds the assessment as established by the board of review is correct and no change in the subject's assessment is 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: October 17, 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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