



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

APPELLANT: Naweed Raja
DOCKET NO.: 23-04270.001-R-1
PARCEL NO.: 19-36-202-008

The parties of record before the Property Tax Appeal Board are Naweed Raja, 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: \$58,212
IMPR.: \$216,760
TOTAL: \$274,972

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 2023 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 2-story dwelling of EIFS and brick exterior construction with 5,236 square feet of living area. The dwelling was constructed in 2016 and is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 525 square foot carport, a 2-story 4-car garage, and unfinished attic area above the garage. The property has a 4.69-acre site and is located in Barrington Hills, Algonquin Township, McHenry 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 \$825,000 as of January 1, 2023. The appraisal was prepared by Grant M. Stewart, a certified residential real estate appraiser, for ad valorem tax purposes.

The appraiser stated the subject has a semi-wooded site but backs to high tension power lines. The appraiser also noted the subject is in less than average overall condition due to items needing repairs, including observed holes in the EIFS exterior and fireplace/roof leaking.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.25 of a mile to 1.18 miles from the subject and with varying degrees of similarity to the subject in site size, view, design, dwelling size, age, and features. The comparables sold from May 2022 to January 2023 for prices ranging from \$690,000 to \$1,100,000 or from \$119.73 to \$190.64 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject and for sales or financing concessions to arrive at adjusted prices from \$605,400 to \$878,000. The appraiser concluded a value for the subject of \$825,000 as of January 1, 2023.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$240,000 which would reflect a market value of \$720,072 or \$137.52 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,972. The subject's assessment reflects a market value of \$824,998 or \$157.56 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ In support of its contention of the correct assessment the board of review submitted a letter from the township assessor asserting a site visit was conducted on May 31, 2024 to confirm a dwelling size of 5,236 square feet of living area and to confirm the subject is in less than average condition. The township assessor contended the subject's assessment was reduced to reflect the appraised value conclusion. Based on this evidence the board of review requested the subject's assessment be sustained.

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.Adm.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.Adm.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 only evidence of market value to be the appraisal submitted by the appellant, which was unrefuted by the board of review. The subject's assessment reflects a market value of \$824,998 or \$157.56 per square foot of living area, land included, which reflects the appraised value conclusion. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

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: _____

February 18, 2025



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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APPELLANT

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COUNTY

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