



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

APPELLANT: Subramaniam Jayaprakash
DOCKET NO.: 23-04815.001-R-1
PARCEL NO.: 19-15-278-026

The parties of record before the Property Tax Appeal Board are Subramaniam Jayaprakash, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; and the McHenry County Board of Review.

Based **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: \$23,652
IMPR.: \$89,396
TOTAL: \$113,048

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 frame and brick exterior construction with 2,430 square feet of living area. The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has an 11,118 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased by the appellant on March 19, 2021 for a price of \$315,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property was sold by Maria Wildoer who is an agent with Realty Executives Advance, the property was advertised for sale using a multiple listing service for 2 months, and the sale was not due to foreclosure or by contract for deed. In further support of the appeal, the appellant submitted copies of the subject's exterior photograph,

sales and tax listing history, settlement statement which further disclosed commissions were paid to two entities, warranty deed, and property information sheet. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,048. The subject's assessment reflects a market value of \$339,178 or \$139.58 per square foot of living area, including land, when using the 2023 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from 0.13 to 0.72 of a mile from the subject property, each of which has the subject's assessment neighborhood code. The comparables have sites ranging in size from 10,806 to 16,403 square feet of land area that are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 1,957 to 2,697 square feet of living area. The homes are each 22 years old. Each comparable has from a 793 to a 1,264 square foot basement with finished area, central air conditioning, and from a 452 to a 499 square foot garage. The properties sold from June 2022 to May 2023 for prices ranging from \$360,000 to \$409,000 or from \$151.65 to \$183.96 per square foot of living area, including land.

In addition, the board of review noted the appellant provided a March 2021 sale of the subject as evidence without a required comparable grid, the 2021 sale was used for the subject's 2022 assessed value, and the board of review's comparables demonstrate there was a market increase since 2021. The board of review reported the 2023 tax year was the first year of the general assessment cycle for Algonquin Township. The board of review's submission included an additional grid analysis from the township assessor's office reflecting the market value adjustments to the board of review's comparables. Based on this evidence, the board of review requested the subject's 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.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 appellant submitted evidence of the sale of the subject property and the board of review presented evidence on four comparable sales in support of their respective positions before the Board. The Board gave little weight to the subject's March 2021 sale due to the fact the sale occurred more than 21 months prior to the January 1, 2023 assessment date and was less likely to be reflective of market value as of the assessment date at issue. The Board also gave less weight to the board of review comparables #1 and #3 due to their considerably smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value in the record to be the board of review's comparables #2 and #4, which sold more proximate in time to the January 1, 2023 assessment date and are also relatively similar to the subject in location, site size, age, dwelling size and most features. These two comparables sold in June 2022 and May 2023 for prices of \$397,000 and \$409,000 or for \$151.65 and \$174.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$339,178 or \$139.58 per square foot of living area, including land, which falls below the two bests comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: March 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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