



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

APPELLANT: Marwan A. Abdelkader
DOCKET NO.: 24-04101.001-R-1
PARCEL NO.: 19-18-351-007

The parties of record before the Property Tax Appeal Board are Marwan A. Abdelkader, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$22,977
IMPR.: \$109,554
TOTAL: \$132,531

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 2024 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 exterior construction with 2,356 square feet of living area. The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 495 square foot garage. The property has a 10,167 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings of vinyl/wood siding exterior construction ranging in size from 2,276 to 2,574 square feet of living area. The dwellings were built from 1994 to 1999. The comparables each have a basement with finished area, central air

conditioning and a garage ranging in size from 420 to 577 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$98,382 to \$116,357 or from \$39.78 to \$45.90 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$104,253 or \$44.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,279. The subject has an improvement assessment of \$112,302 or \$47.67 per square foot of living area.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on seven equity comparables that are located in the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,348 to 2,437 square feet of living area. The dwellings are from approximately 21 to 23 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 374 to 481 square feet of building area. The comparables have improvement assessments that range from \$105,652 to \$113,139 or from \$44.69 to \$46.79 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant argued that when determining uniformity, only the building value, the above ground living area (AGLA) is considered. Counsel argued the county equity comparables alone, even without considering the appellant's equity comparables support a reduction based on building price/SF.

Conclusion of Law

The taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellant's counsel's argument that only the subject's AGLA is considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties submitted eleven equity comparables for the Board's consideration. The Board has given less weight to board of review comparables #1 through #5 due to their lack of basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables, along with board of review comparables #6 and #7, which have basement finish like the subject and are similar to the subject in location, dwelling size, design, age and some features. These seven comparables have improvement assessments that range from \$98,382 to \$116,357 or from \$39.78 to \$46.79 per square foot of living area. The subject property has an improvement assessment of \$112,302 or \$47.67 per square foot of living area, which falls within the range established by the best comparables in this record in terms of total improvement assessment but above the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement 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: _____

November 25, 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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COUNTY

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