FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ahmed Shakoor Crescent Petroleum
DOCKET NO.: 25-03955.001-C-1
PARCEL NO.: 19-33-435-006

The parties of record before the Property Tax Appeal Board are Ahmed Shakoor Crescent Petroleum, 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 ***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:	$36,582
IMPR.:	$76,236
TOTAL:	$112,818

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 2025 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 gas station of frame brick exterior construction. Features of the property include two double sided gas pumps, a 324 square foot convenience store, and a 1,200 square foot canopy. The subject has a land-to-building ratio of 70:1. The improvements were constructed in 1975. The property has a 22,700 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located from 3.87 to 5.75 miles from the subject. The comparables consist of one-story commercial buildings of frame and brick exterior construction ranging in size from 1,644 to 2,442 square feet of building area. The buildings were constructed from 1953 to 1992. The comparables have land to building ratios ranging from 4:1 to 12:1. The comparables have

improvement assessments ranging from $74,333 to $305,249 or from $44.97 to $136.32 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $38,875 or $119.98 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $112,818. The subject property has an improvement assessment of $76,236 or $235.30 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables are the same properties as the appellant's comparables #2, #3, #4, and #6. The comparables have improvement assessments ranging from $206,346 to $305,249 or from $114.97 to $136.32 per square foot of living area. In a memorandum, the board of review noted that the appellant's comparable #5 differs from the subject in use and argued that an improvement assessment per pump is the appropriate method to evaluate equity. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that only the above ground building area should be considered rather than the number of gas pumps as put forth by the board of review.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board, with four comparables being common to the parties. The Board finds the parties' comparables are not particularly similar to the subject due to differences in building size. Nevertheless, the Board has given reduced weight to the appellant's comparables #1, #4, #5, and #6, including board of review comparables #3 and #4, which differ from the subject in age. The Board finds the parties' two remaining comparables are most similar to the subject in age. These comparables have improvement assessments of $206,346 and $286,002 or $125.51 and $136.32 per square foot of building area. The subject's improvement assessment of $76,236 or $235.30 per square foot of building area is below the two best comparables in this record overall and above them on per-square-foot basis. However, after considering adjustments to the best comparables for differences from the subject, such as building size, and after considering economies of scale, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

C E R T I F I C A T I O N

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 17, 2026

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 9-215 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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