



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

APPELLANT: William Frank  
DOCKET NO.: 15-03545.001-R-1  
PARCEL NO.: 18-11-377-007

The parties of record before the Property Tax Appeal Board are William Frank, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County, 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:** \$12,974  
**IMPR.:** \$111,177  
**TOTAL:** \$124,151

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 2015 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 single-family dwelling of brick exterior construction with 3,053 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 808 square foot garage. The property has a 39,637 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four equity comparables located within 2-miles of the subject property. Each of the comparables was described as being in the Turnberry Subdivision like the subject. The comparables consist of one-story brick or brick and frame dwellings that were built between 1989 and 2007 according to the underlying data sheets.

The homes range in size from 2,712 to 3,307 square feet of living area with full basements, one of which was reportedly finished. The comparables each have central air conditioning, a fireplace and a garage ranging in size from 665 to 1,137 square feet of building area. The comparables have improvement assessments ranging from \$88,875 to \$100,565 or from \$28.10 to \$35.29 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$100,794 or \$33.05 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 \$124,151. The subject property has an improvement assessment of \$111,177 or \$36.42 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and documentation gathered by Alan D. Zielinski, Grafton Township Assessor. Exhibit A is a document which the assessor described as "a statistical analysis of 126 neighborhood-specific sales generated a 90% confidence interval of market value ranging from \$405,000 to \$440,000." The subject's estimated market value based on its total assessment of \$372,938, when applying the three-year median level of assessment in McHenry County of 33.29%, is below this range of sales.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables identified as Exhibit B.<sup>1</sup> The comparables were described as being in either Turnberry Original Estates or Brighton Oaks whereas the subject was described as being in Turnberry South Estates. Each of the comparables is reported to have the same neighborhood code assigned by the assessor as the subject property. The comparables consist of one-story brick, frame or brick and frame dwellings that were built in 1997 or 2003. The homes range in size from 2,899 to 3,201 square feet of living area with full or partial basements, two of which were walkout-style and one of which is English style. The comparables each have central air conditioning, one or two fireplaces<sup>2</sup> and a garage ranging in size from 862 to 1,207 square feet of building area. The comparables have improvement assessments ranging from \$116,362 to \$144,590 or from \$39.68 to \$45.99 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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

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<sup>1</sup> Two copies of the same page identified as Exhibit B were submitted; the comparables are numbered #6, #10 and #11.

<sup>2</sup> The description for comparable #10 states "4-Brick – 1 Fireplace 1 Stack" which has been presumed to be one fireplace, but the description is incomprehensible.

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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 due to its date of construction of 1989 as compared to the subject's date of construction of 2008.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with board of review comparables #6, #10 and #11. These comparables had varying degrees of similarity to the subject property with improvement assessments that ranged from \$88,875 to \$144,590 or from \$28.10 to \$45.99 per square foot of living area. The subject's improvement assessment of \$111,177 or \$36.42 per square foot of living area falls within the range established by the best comparables in this record. The Board finds the board of review comparables are clearly superior to the subject dwelling with walkout or English style basements. After considering adjustments to the appellant's comparables for differences when compared to the subject property, 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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 21, 2017



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

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