



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

APPELLANT: Lisa Thomas  
DOCKET NO.: 15-06709.001-R-1  
PARCEL NO.: 18-11-352-005

The parties of record before the Property Tax Appeal Board are Lisa Thomas, the appellant, by attorney Rebecca Lee of Wand, Lee, Wombacher, LLC, in Woodstock; 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:** \$ 21,084  
**IMPR.:** \$150,831  
**TOTAL:** \$171,915

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 two-story custom built dwelling of frame and brick exterior construction that has 3,721 square feet of living area. The dwelling was built in 2003. Features include an unfinished English basement, central air conditioning, a fireplace, a swimming pool and a 1,189 square foot five-car garage. The subject property is located in Grafton Township, McHenry County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of nine assessment comparables located along the subject's street. The comparables are comprised of one-story or two-story dwellings of brick, frame, stucco or brick and frame exterior construction that were built from 1998 to 2006. The dwellings range in size from 1,843 to 3,932 square feet of living area and have improvement assessments ranging from \$106,619 to \$145,698 or from \$29.45 to \$38.26 per square foot of

living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$171,915. The subject property has an improvement assessment of \$150,831 or \$40.54 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of six assessment comparables. The evidence was prepared by Grafton Township Assessor Alan Zielinski. The comparables were reported to be located in the same neighborhood code as the subject as defined by the local assessor, but their proximity to the subject was not disclosed. Additionally, the comparables are not located in the same subdivision as the subject. Photographs depict the comparables consist of one-story or two-story dwellings of brick, frame or brick and frame exterior construction. The custom homes were built from 1975 to 2014. Three comparables were identified as having walkout basements. Each comparable has central air conditioning, two fireplaces, a swimming pool and a garage that range in size from 717 to 1,214 square feet of building area. The dwellings range in size from 3,609 to 3,851 square feet of living area and have improvement assessments ranging from \$150,836 to \$242,288 or from \$39.73 to \$63.36 per square foot of living area.

The assessor also noted the subject property sold in June 2015 in an arm's-length transaction for \$530,000.<sup>1</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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.

The record contains 15 assessment comparables for the Board's consideration. The Board gave less weight to comparables #1, #3, and #4 in addition to comparables #6 through #9 submitted by the appellant. Comparables #1, #4, #6, #7, #8 #9 are smaller in dwelling size when compared to the subject. Comparables #3 and #6 are dissimilar one-story dwellings when compared to the subject. The Board gave less weight to comparables #3, #4 and #6 submitted by the board of review due to their older or newer age when compared to the subject. In addition, comparables #3 and #4 are dissimilar in design when compared to the subject. The Board finds the five remaining comparables are more similar when compared to the subject in design, age, dwelling size and features. They have improvement assessments ranging from \$123,919 to \$189,317 or from \$33.32 to \$49.81 per square foot of living area. The subject property has an improvement assessment of \$150,831 or \$40.54 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After

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<sup>1</sup> The subject's assessment reflects an estimated market value of approximately \$515,797.

considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no 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(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



Member



Acting 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: January 16, 2018



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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