



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

APPELLANT: Arthur Harmel  
DOCKET NO.: 16-05635.001-R-1  
PARCEL NO.: 09-01-277-019

The parties of record before the Property Tax Appeal Board are Arthur Harmel, the appellant; 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:** \$14,204  
**IMPR.:** \$57,341  
**TOTAL:** \$71,545

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 2016 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 dwelling of frame and masonry construction with 1917 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 826 square foot garage. The property has a 33,129 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that were located within 1.5 blocks of the subject property. The comparables were similar one-story dwellings of frame and masonry construction that ranged in size from 2,208 to 2,294 square feet of living area. The comparables had other features with varying degrees of similarity to the

subject. The comparables had improvement assessments ranging from \$63,261 to \$65,725 or \$28.64 and \$28.65 per square foot of living area.<sup>1</sup>

As to the appellant's evidence, the board of review argued that the appellant submitted comparables that had larger dwelling sizes, when compared to the subject. The board of review submitted several grids, two of the grids contained 29 one-story dwellings, one contained a grid analysis containing five comparable properties and one contained the appellant's comparables.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,545. The subject property has an improvement assessment of \$57,341 or \$29.91 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis containing five equity comparables, one of which is located within the same neighborhood code as the subject property. The comparables were similar one-story dwellings of frame, masonry or frame and masonry construction that ranged in size from 1,849 to 1,957 square feet of living area. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$54,948 to \$65,575 or from \$29.72 to \$33.51 per square foot of living area.

### **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 Board finds the best evidence of assessment equity to be the board of review's five comparables contained in their assessment grid analysis. These comparables had improvement assessments that ranged from \$29.72 to \$33.51 per square foot of living area. The subject's improvement assessment of \$29.91 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the parties' remaining comparables due to their larger dwelling sizes or lack of comparable features necessary when analyzing their comparability to the subject. Based on this record 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.

---

<sup>1</sup> The Board corrected the appellant's comparable assessment grid by dividing the improvement assessments by the living area of the comparables instead of dividing the total assessments by the living area of the comparables.

<sup>2</sup> The Board finds the two grids submitted by the board of review containing 29 suggested comparables did not disclose features necessary to analyze their comparability to the subject. The Board also finds the board of review's grid containing the appellant's comparables reported differences in dwelling sizes than those reported by the appellant, however, the board of review's reported sizes did not have supporting evidence.

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: April 20, 2021



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Arthur Harmel  
2311 Dakota Ridge  
Johnsburg, IL 60651

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098