



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

APPELLANT: Jim Engelhardt  
DOCKET NO.: 16-06490.001-R-1  
PARCEL NO.: 17-29-153-003

The parties of record before the Property Tax Appeal Board are Jim Engelhardt, the appellant, by attorney James G. Militello III, of Prime Law Group, 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:** \$16,660  
**IMPR.:** \$72,538  
**TOTAL:** \$89,198

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 part-two-story and part one-story dwelling of brick and frame construction with 2,575 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement, two fireplaces and a 643 square foot garage. The property has a 1.1-acre site and is located in Marengo, Coral Township, McHenry County.

The appellant, through counsel appeared before the Property Tax Appeal Board contending assessment inequity regarding the subject's improvement as the basis of the appeal. The appellant is not contesting the subject's land assessment. In support of this argument the appellant submitted information on six equity comparables. Appellant's counsel explained the comparables are located in the subject's subdivision and within one mile of the subject. The comparables are described as two-story dwellings of cedar, vinyl, brick, frame or brick and vinyl exterior construction built from 1975 to 2002. Each comparable has a full basement, central air

conditioning and a two or three car garage. Five comparables have a fireplace. The comparables have improvement assessments ranging from \$50,412 to \$74,439 or from \$20.74 to \$24.55 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 total assessment for the subject of \$89,198. The subject property has an improvement assessment of \$72,538 or \$28.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same subdivision as the subject and within one mile of the subject. The comparables are described as one and one-half-story or part two-story and part one-story dwellings of frame or brick and frame exterior construction built from 1972 to 1990. Each comparable has a full basement, one or two fireplaces and a two or three car garage. One comparable has an in-ground pool. The comparables have improvement assessments ranging from \$75,186 to \$80,899 or from \$29.11 to \$33.82 per square foot of living area. Based on this evidence, the board of review requested an increase in the subject's improvement assessment.

The appellant submitted rebuttal argument arguing the differences in age and amenities of the board of review's comparables require an adjustment in 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 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 appellant's comparables #1 and #2 and board of review comparables #3 and #4. The remaining comparables were given less weight in the Board's analysis based on their dissimilar age, size and/or the addition of an in-ground pool which the subject does not feature. The most similar comparables had improvement assessments that ranged from \$59,659 to \$77,583 or from \$23.11 to \$31.32 per square foot of living area. The subject's improvement assessment of \$ 72,538 or \$28.17 per square foot of living area falls within the range established by the best comparables in this record.

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. The Board further finds after an analysis of the best comparables in this record that an increase in the subject's assessment is not 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: December 15, 2020



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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