



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

APPELLANT: Manfred & Dawn Rosch  
DOCKET NO.: 17-04851.001-R-1  
PARCEL NO.: 20-18-428-025

The parties of record before the Property Tax Appeal Board are Manfred & Dawn Rosch, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$41,854  
**IMPR.:** \$72,630  
**TOTAL:** \$114,484

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2017 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 “Colonial” two-story dwelling of brick and frame exterior construction with 3,085 square feet of living area. The dwelling was constructed in 1974.<sup>1</sup> Features of the home include a partial basement, central air conditioning, a fireplace and a 1,034 square foot garage. The property has a 12,860 square foot river front site and is located in Fox River Grove, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on three assessment comparables located in the Fox River Grove. The comparables consist of “Colonial”

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<sup>1</sup> The parties differ as to the age of the subject property and the appellants’ attorney provided limited information regarding the features of the subject property. The Board finds the best evidence of age and additional descriptive details about the subject were submitted by the board of review and are reflected in this decision.

two-story dwellings of frame or brick exterior construction ranging in size from 2,007 to 2,208 square feet of living area that were constructed from 1882 to 1953. Two dwellings each have a basement. The comparables have improvement assessments ranging from \$34,167 to \$46,704 or from \$15.47 to \$21.23 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$57,566 or \$18.66 per square foot of living area based on assessment equity.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,484. The subject property has an improvement assessment of \$72,630 or \$23.54 per square foot of living area.

In response to the appeal, the board of review contends the appellants' comparables are not in the same area as the subject as comparable #1 is located in Cary and not river front; comparable #2 is located in Lake in the Hills and not river front; and comparable #3 is located in Algonquin and the only comparable with river front.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables with river fronts located within 1.02 miles from the subject and in the same town as the subject property. The comparables were improved with "Contemporary", "Conventional", "Colonial" or "Cape Cod" style dwellings that range in size from 2,756 to 3,537 square feet of living area. The board of review did not provide the story height or exterior finish of the dwellings. The dwellings were constructed from 1940 to 2006. Four dwellings each have a basement with two having finished area. The comparables each feature central air conditioning, one or two fireplaces and a garage ranging in size from 342 to 598 square feet of building area. The comparables have improvement assessments ranging from \$83,022 to \$101,807 or from \$25.74 to \$36.94 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants as their dwellings were older in age, smaller in size and dissimilar in location when compared to the subject. Moreover, the appellants' grid analysis lacked descriptive details of the comparables for an accurate comparative analysis. The Board also gave less weight to board of review comparables #2, #4 and #5 as their dwellings are newer in age when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #6. These three comparables are similar to the subject in location and dwelling size, though each are older in age and have varying degrees of similarity in design and features when compared to the subject. These comparables have improvement assessments ranging from \$26.75 to \$28.71 per square foot of living area. The subject's improvement assessment of \$23.54 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellants 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: \_\_\_\_\_

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: July 21, 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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