



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

APPELLANT: Yesenia Selvaggio  
DOCKET NO.: 17-04852.001-R-1  
PARCEL NO.: 20-07-351-007

The parties of record before the Property Tax Appeal Board are Yesenia Selvaggio, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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:** \$16,060  
**IMPR.:** \$51,020  
**TOTAL:** \$67,080

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 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 split-level dwelling of frame exterior construction with 1,240 square feet of living area. The dwelling was constructed in 1966. Features of the home include a lower level with 1,191 square feet of finished area, central air conditioning, two fireplaces and a 519 square foot garage.<sup>1</sup> The property has a 11,220 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and Algonquin Township property information sheets on three equity comparables located within .8 of a mile from the subject property. The comparables consist of split-level dwellings of frame

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<sup>1</sup> The appellant's grid analysis and Algonquin Township property information sheets did not disclose the subject property features two fireplaces, which were depicted in the property record card submitted by the board of review.

exterior construction ranging in size from 1,382 to 1,593 square feet of above-grade living area. The dwellings were constructed from 1965 to 1981. Each comparable features a lower level with 288 to 1,456 square feet of finished area, central air conditioning and a garage ranging in size from 484 to 544 square feet of building area. The appellant's evidence did not disclose whether any of the comparables have fireplaces. The comparables have improvement assessments ranging from \$41,465 to \$50,180 or from \$30.00 to \$33.96 per square foot of above-grade 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 \$67,080. The subject property has an improvement assessment of \$51,020 or \$41.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within .53 of a mile from the subject property. The comparables were improved with split-level dwellings ranging in size from 1,830 to 1,945 square feet of above-grade living area. The board of review did not provide the exterior construction of the dwellings. The dwellings were constructed from 1974 to 1986. The comparables each feature a lower level with 598 to 660 square feet of finished area, central air conditioning and a garage ranging in size from 441 to 528 square feet of building area. In addition, four comparables each have one fireplace. The comparables have improvement assessments ranging from \$48,361 to \$61,551 or from \$40.06 to \$48.05 per square foot of above-grade living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant 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 parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables, along with board of review comparables #1, #5 and #6 which differ from the subject in age or dwelling size.

The Board finds the remaining two comparables are similar to the subject in location, dwelling size and design, though each is slightly newer in age with less finished lower level, fewer fireplaces and smaller garages when compared to the subject. These comparables have improvement assessments of \$48,361 and \$48,589 or \$40.54 and \$40.06 per square foot of above-grade living area, respectively. The subject property has an improvement assessment of \$51,020 or \$41.15 per square foot of above-grade living area, which is slightly above the two best comparables in this record but appears to be supported given its larger finished lower level, greater number of fireplaces and larger garage. After considering any necessary adjustments to

the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is supported. 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 no reduction in the subject's assessment appears to be 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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