



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

APPELLANT: Charles Hillstrom  
DOCKET NO.: 17-04968.001-R-1  
PARCEL NO.: 09-24-377-006

The parties of record before the Property Tax Appeal Board are Charles Hillstrom, 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 **A Reduction** 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:** \$36,826  
**IMPR.:** \$83,364  
**TOTAL:** \$120,190

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 part two-story and part one-story dwelling of frame construction with approximately 2,597 square feet of living area.<sup>1</sup> The dwelling was constructed in approximately 2016. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a one-car garage. The property has a 22,087 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted four comparable sales with varying degrees of similarity to the subject. The comparables sold from July 2016 to November 2016 for prices ranging from \$215,000 to \$250,000 or from \$62.50 to \$113.60 per square foot of living area, including land.

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<sup>1</sup> The parties differ on the size of the subject improvement. The Board finds this discrepancy will not impact the Board's decision herein.

The record also disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board under Docket No. 16-05247.001-R-1. In that appeal, the Property Tax Appeal Board reduced the subject's assessment to \$71,346 based on a prorated assessment.<sup>2</sup> In Docket No. 16-05247.001-R-1 the Board determined the subject's total assessment prior to prorating the improvement assessment, was \$112,327, which reflected a 2016 full market value of \$337,015 ((building value of \$77,910 + land value of \$34,417) /.3333).<sup>3</sup> The record further indicates the subject is a owner-occupied dwelling and that 2016 and 2017 are in the same general assessment cycle.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,594. The subject's assessment reflects a market value of \$422,348 when using the 2017 three-year average median level of assessment for McHenry County of 33.21% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted six comparable sales with varying degrees of similarity to the subject. The comparables sold from July 2016 to March 2017 for prices ranging from \$250,000 to \$575,000 or from \$140.92 to \$228.54 per square foot of living area, including land. The evidence provided by the board of review further disclosed that a township equalization factor of 1.07 was applied in 2017 and that 2015 was the beginning of the general assessment period.

### **Conclusion of Law**

The Property Tax Appeal Board finds that the subject's assessment prior to proration of \$112,327 as established by the Board for the 2016 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's-length-

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<sup>2</sup> A Certificate of Occupancy was issued July 11, 2016.

<sup>3</sup> This full value was prorated based on date of occupancy.

transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review.

The record also disclosed that a township equalization factor of 1.07 was applied in 2017. Applying the 2017 township equalization factor of 1.07 to the total assessment as determined by the Property Tax Appeal Board for the 2016 tax year (prior to proration) of \$112,327 results in a total assessment of \$120,190. The subject's total 2017 assessment of \$140,594 is greater than the assessment as required by section 16-185 of the Property Tax Code.

Therefore, pursuant to section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of the township equalization factor of 1.07.

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: January 19, 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

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