



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

APPELLANT: Matt & Theresa Yegge  
DOCKET NO.: 18-04203.001-R-1  
PARCEL NO.: 09-25-202-012

The parties of record before the Property Tax Appeal Board are Matt & Theresa Yegge, the appellants; 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:** \$14,345  
**IMPR.:** \$62,858  
**TOTAL:** \$77,203

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 2018 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 exterior construction with 2,131 square feet of living area. The dwelling was constructed in 2006. Features of the home include a partially finished basement, central air conditioning and a 3-car garage. The property has a 11,200 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellants contend assessment inequity in regard to the subject improvement as one basis of the appeal. The subject's land assessment is not contested. In support of this argument, the appellants submitted information on four equity comparables located within 6.4 miles of the subject. Pictures of comparable properties were submitted to show properties in competing neighborhoods were similar to the subject. The four comparables submitted by the appellants were one-story dwellings of frame or frame and masonry exterior construction that ranged in age from 12 to 17 years old. Each comparable features a basement with two being partially finished.

Each comparable also features central air conditioning, a fireplace, and a garage ranging in size from 662 to 748 square feet of building area. The comparables range in size from 1,605 to 2,413 square feet of living area and have improvement assessments ranging from \$52,536 to \$79,049 or from \$32.37 to \$33.95 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$70,237 or \$32.96 per square foot of living area.

The appellants also claim a contention of law issue regarding the subject's improvement. Appellants submitted a brief prepared by their counsel in which the counsel argues that the entire subdivision was unilaterally revalued wherein the assessments within the neighborhood were increased over 30% from the previous year. Counsel argues that a comparison of similar properties within the subject's neighborhood creates a self-filling prophecy of justification for the increased assessment. Counsel further argues assessments of similar type properties in surrounding neighborhoods should be considered, which was flatly rejected by the board of review. In support of the legal argument, counsel cited Apex Motor Fuel Co. v Barrett, 20 Ill. 2d 395 (1960); People ex rel. McDonough v. Illinois C. R. Co., 355 Ill. 605 (1934); Givens v. Illinois Property Tax Appeal Bd., 84 Ill. App. 3d 218 (5<sup>th</sup> Dist. 1980); People ex rel. Schlaeger v. Allyn, 393 Ill. 154 (1946); and Pace Realty Group v. Property Tax Appeal Bd., 306 Ill. App. 3d 718 (2<sup>nd</sup> Dist. 1999).

Additionally, the appellants submitted a supplemental letter in which they asserted that the board of review rejected their comparables due to their locations being outside the subject's neighborhood. The appellants argued that it's necessary to use comparables outside the neighborhood to prevent unjust results where the assessor increased the assessments of all properties in the subject's subdivision and then used some of those same comparables to argue that the properties are all assessed equally and fairly.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,716. The subject has an improvement assessment of 79,371.

In reply to the appellants' arguments, the board of review through the McHenry Township Assessor argued that all of the appellants' comparables are located outside the subject's neighborhood and one is located in a different school district. Conversely, the comparables selected by the assessor are in close proximity to the subject, are in the subject's neighborhood, and are "based on sales from that neighborhood as those are the best indication of value for homes in that specific neighborhood."

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood as the subject with substantial similarities to the subject in terms of location, design, age, dwelling size, and features. The comparables have improvement assessments ranging from \$78,930 to \$80,691 or from \$37.04 to \$37.87 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

**Conclusion of Law**

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-04784.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$72,457 following a hearing before the Board and based on the evidence submitted by the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence. The Board takes notice that 2017 and 2018 are in the same general assessment period in McHenry County. The Board further takes notice that an equalization factor of 1.0655 was issued in McHenry Township for the 2018 tax year. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Number 17-04784.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$72,457 based on the evidence submitted by the parties at the hearing before the Property Tax Appeal Board. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2017 and 2018 tax years are within the same general assessment period. The Board takes notice that an equalization factor of 1.0655 was issued in McHenry Township for both the 2018 tax year. The record contains no evidence indicating that the Board's prior 2017 decision was appealed on administrative review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. The Board further finds that the Board's prior 2017 decision should be carried forward to the subsequent 2018 tax year subject only to any equalization factor applied to the 2018 assessment. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2017 and 2018 are within the same general assessment period in McHenry County. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's finding in 2017 plus the application of the 2018 equalization factor of 1.0655.

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

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

APPELLANT

Matt & Theresa Yegge  
2516 Eisenhower Bkvd  
McHenry, IL 60051

COUNTY

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