



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

APPELLANT: Adam Tekien  
DOCKET NO.: 18-04385.001-R-1  
PARCEL NO.: 19-19-427-020

The parties of record before the Property Tax Appeal Board are Adam Tekien, 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 **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:** \$10,008  
**IMPR.:** \$24,268  
**TOTAL:** \$34,276

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 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 is improved with a two-story townhouse condominium of frame construction with 1,306 square feet of living area. The dwelling was built in 1996. Features of the home include a concrete slab foundation, central air conditioning, and a one-car attached garage with 264 square feet of building area. The property is located in Lake In The Hills, Algonquin Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story townhouse condominium units with vinyl siding each with 1,389 square feet of living area. The dwellings were built in 1994 or 1996. Each property has central air conditioning and an attached one-car garage with 288 square feet of building area. These properties are located in the same Northstar Condominium Subdivision as the subject property. Each comparable has an improvement assessment of \$22,006 or \$15.84 per square

foot of living area. The appellant requested the subject's improvement assessment be reduced to \$22,006. To document the appeal the appellant provided copies of the property characteristic sheets and photographs of the subject property and each comparable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,276. The subject property has an improvement assessment of \$24,268 or \$18.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables improved with two-story townhomes that are the same model, Sumner, as the subject dwelling. Each property has 1,306 square feet of living area, central air conditioning and an attached garage with 264 square feet of building area. These properties are all located in the subject's subdivision and were built in 1995 or 1996. Each comparable has an improvement assessment of \$25,630 or \$19.62 per square foot of living area. The board of review asserts that these comparables suggest the subject's improvement assessment could be increased.

In rebuttal the board of review asserted that each comparable used by the appellant was a different model than the subject property.

### **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.

Although both parties submitted townhouse condominium units located in the subject's subdivision, the Board gives most weight to the comparables submitted by the board of review. These ten comparables provided by the board of review are the same model as the subject with similar size, features and age as the subject dwelling. Each of the board of review comparables has an improvement assessment of \$25,630 or \$19.62 per square foot of living area. The subject's improvement assessment of \$24,268 or \$18.58 per square foot of living area falls below that established by the best comparables in this record. Less weight is given the appellant's comparables due to slight differences from the subject property in size and features. 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.

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: March 16, 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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APPELLANT

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