



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

APPELLANT: Charles Huffman CH DJ REV TR  
DOCKET NO.: 19-02714.001-R-1  
PARCEL NO.: 18-28-278-004

The parties of record before the Property Tax Appeal Board are Charles Huffman CH DJ REV TR, 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:** \$4,084  
**IMPR.:** \$61,775  
**TOTAL:** \$65,859

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 2019 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 two-story condominium of frame and brick exterior construction with 1,466 square feet of living area. The dwelling was constructed in 1995. Features of the home include a walk-out basement, central air conditioning, a fireplace, and a two-car garage. The property is located in Huntley, Grafton Township, McHenry 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 six comparables located within the same neighborhood code and development as the subject. The comparables are described as one-story or two-story condominiums of frame and brick exterior construction that were built from approximately 1994 to 1996 and have from 1,092 to 1,470 square feet of living area. Each comparable has a walk-out basement, central air conditioning, one fireplace, and a two-car garage. The comparables have improvement assessments ranging from \$47,575 to \$66,988 or from \$38.84 to \$45.57 per square foot of living area. The appellant argued that one-

story homes in the development should not have assessments based on a different rate than the two-story homes. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,859. The subject has an improvement assessment of \$61,775 or \$42.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that were located within the same subdivision as the subject. The board of review noted their comparables are the same model type as the subject. Each comparable is described as a two-story condominium of frame and brick exterior construction with 1,466 square feet of living that was built in 1994 or 1995. Features of each comparable include a walk-out basement, central air conditioning, a fireplace, and a two-car garage. Each comparable has an improvement assessment of \$61,775 or \$42.14 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends assessment inequity as 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 a total of ten equity comparables located in the subject's subdivision/development to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2, #3, #5 and #6 as they were all dissimilar one-story designs when compared to the subject's two-story design.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with the board of review comparables. These comparables are similar two-story dwellings that are nearly identical to the subject in age, dwelling size, and most features. These comparables have improvement assessments of \$55,475 and \$61,775 or for \$38.44 and \$42.14 per square foot of living area. The subject's improvement assessment of \$61,755 or \$42.14 per square foot of living area is identical to four of the five best comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, 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 warranted.

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 20, 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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