



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

APPELLANT: Holly Kohley
DOCKET NO.: 19-03278.001-R-1
PARCEL NO.: 20-17-258-001

The parties of record before the Property Tax Appeal Board are Holly Kohley, 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: \$23,096
IMPR.: \$34,798
TOTAL: \$57,894

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 one-story dwelling of frame exterior construction with 1,294 square feet of living area.¹ The dwelling was constructed in 1937. Features of the home include central air conditioning, a fireplace and a 513 square foot garage. The property has a 6,259 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of this argument the appellant submitted a grid analysis of the subject and three equity comparables, along with a computer-generated property information sheet for the subject and each parcel. The comparables are located from next door to the 9th house to the east as shown on the parcel map provided by the appellant. The comparables are improved parcels that have sites ranging in size from 8,764

¹ The Board finds the only description of the subject dwelling is found in the subject's property record card provided by the board of review.

to 23,332 square feet of land area. The properties have land assessments that range from \$14,955 to \$36,117 or from \$1.09 to \$2.12 per square foot of land area.

In a written letter, the appellant argued that the land assessments of two properties with parcel numbers 20-17-258-001 and 20-17-258-002 were being appealed.² The parcels are improved with one-bedroom cottages built in 1937 with approximately 1,200 and 700 square feet of living area, respectively. The appellant asserted that these two parcels are not riverfront properties, due to the community “private park” or “beach” property between the homes and the riverfront. The appellant contends the parcels are the smallest in size but assessed the highest. The appellant argued that view is an opinion, not tangible and in the eye of the beholder; privacy and safety are compromised due to location; the property is encumbered by an easement along the entire riverfront side of both parcels -001 and -002 and on two sides of parcel -001 which are burdens that devalues, cheapens, and depreciate, (citing 35 ILCS 200/9-145(e)); and the river is consistently flooded with the piers being underwater and there is ponding on the land.

Based on this evidence, the appellant requested the subject’s land assessment be reduced to \$18,500 or \$2.96 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,838. The subject property has a land assessment of \$34,040 or \$5.44 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood as the subject property. The board of review’s comparable #2 with parcel number 20-17-258-002 is also owned by the appellant and has a pending appeal before the Property Tax Appeal Board under Docket Number 19-03279 and board of review #3 is the same property as the appellant’s comparable #3. The comparables are improved parcels that have sites ranging in size from 6,709 to 23,332 square feet of land area. The properties have land assessments that range from \$35,102 to \$37,648 or from \$1.55 to \$5.26 per square foot of land area.

The board of review argued that the appellant did not provide evidence to support an equity dispute on improvements. In light of the appellant’s appeal a review of the land assessments was made and although there was a broad range, the subject properties and the majority surrounding are in line with the appellant’s land assessment.

Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In written rebuttal, the appellant argued that the board of review submitted nearby properties that are over assessed. The subject and all of the comparable properties face the river with an easement between the properties and the actual river. The appellant asserted that there are properties within seven houses of the subject where the land is assessed less but the subject parcels are smaller.

² The Board takes judicial notice that parcel number 20-17-258-002 is the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-03279.

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is warranted based upon the record evidence.

The record contains a total of five comparable properties for the Board's consideration, as one comparable is common to both parties. The Board has given reduced weight to the appellant's comparable #2 and the parties' common comparable shown as appellant's comparable #3/board of review comparable #3 due to their considerably larger land sizes when compared to the subject property. The Board has also given less weight to board of review comparable #2 as it is the subject matter of an appeal before the Board under Docket Number 19-03279 contending assessment inequity with respect to the land, which was filed by the appellant. (See *Pace Realty Group, Inc. v. Property Tax Appeal Board*, 306 Ill.App.3d at 718, 728 (2nd Dist. 1999) wherein the court stated that, "the Property Tax Appeal Board "errs as a matter of law when it selects as a comparable a parcel of property which has also received the same contested assessment. Conducting uniformity analysis in such a manner will lead to absurd results and will render the assessment appeal process meaningless.").

The Board finds the best evidence of assessment equity with respect to the land to be the appellant's comparable #1 and board of review comparable #1. These comparables are most similar to the subject in land size and have land assessments of \$18,622 and \$37,648 or \$2.12 and \$5.26 per square foot of land area, respectively. The subject has a land assessment of \$34,040 or \$5.44 per square foot of land area. After giving consideration to the appellant's comparable and to the board of review's comparable, the Board finds a reduction in the subject's assessment is 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 19, 2022



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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COUNTY

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