



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

APPELLANT: Matthew Yegge  
DOCKET NO.: 19-09531.001-R-1  
PARCEL NO.: 09-25-202-012

The parties of record before the Property Tax Appeal Board are Matthew Yegge, 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:** \$14,102  
**IMPR.:** \$78,028  
**TOTAL:** \$92,130

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from the 2018 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 vinyl and brick exterior construction with 2,131 square feet of living area. The dwelling was constructed in 2006 and is 13 years old. Features of the home include a basement with finished area, central air conditioning and a 633 square foot garage. The property has an approximately 11,200 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in different neighborhoods than the subject and from 3.0 to 4.7 miles from the subject property. The comparables are improved with one-story dwellings of vinyl or vinyl and brick exterior construction that range in size from 1,788 to 2,421 square feet of living area. The homes range in age from 11 to 22 years old. Each comparable has a basement, one

with finished area, central air conditioning and a garage ranging in size from 652 to 786 square feet of building area. Two comparables each have one fireplace. Comparable #2 has a three-season room. The comparables have improvement assessments that range from \$55,089 to \$73,403 or from \$26.66 to \$30.81 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$62,203 or \$29.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing 2019 was the first year of the general assessment cycle for the subject property and a total assessment for the subject of \$92,130. The subject has an improvement assessment of \$78,028 or \$36.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables in two grid analyses, four of which are located in the same assessment neighborhood code as the subject property.<sup>1</sup> The evidence was prepared by the township assessor. The comparables are improved with one-story or ranch style dwellings with a combination of brick, vinyl, stone, frame or aluminum exterior construction that range in size from 1,618 to 2,422 square feet of living area. The homes were built from 1999 to 2007. Each comparable has a basement, three with finished area, central air conditioning and either a 2-car or a 3-car garage. Five comparables each have one fireplace. The comparables have improvement assessments that range from \$64,395 to \$81,890 or from \$32.84 to \$40.67 per square foot of living area.

The board of review, through the McHenry Township Assessor, submitted written comments noting 2019 was the first year of a new quadrennial in McHenry Township. The township assessor explained that, for reassessment purposes, comparable neighborhoods are considered those located within the same school district, have generally similar sale price points and similar construction grades. The assessor critiqued the appellant's comparables arguing comparable #1 was located in a dissimilar neighborhood and that comparables #3 and #4 were located in the Johnsburg school district, a different school district than the subject property. It further critiqued each of the appellant's comparables as lacking an English basement when such comparable properties in the subject's neighborhood were available. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted copies of 2016 and 2017 PTAB decisions in support of the subject property's assessment history and where the Property Tax Appeal Board rendered favorable decisions for the appellant's 2016 and 2017 appeals. The appellant took issue with the assessor's definition of a comparable neighborhood and other comparable property details such as basement style. With respect to the comparables located in the Johnsburg school district, the appellant claimed, without support, these properties should be assessed at a higher value than homes in the subject's school district claiming the Johnsburg school district is rated higher than the subject's school district. The appellant argued that the criteria used to select comparables for this 2019 appeal was the same criteria as that used for its 2016 and 2017 appeals, which the Property Tax Appeal Board accepted.

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<sup>1</sup> For ease of reference, the board of review comparables have been renumbered #1 through #8.

In sur-rebuttal, the board of review, through the McHenry Township Assessor, submitted comments reiterating some of the arguments related to prior year appeals of the subject's assessment. The board of review highlighted language from the Property Tax Code (35 ILCS 200/16-185).

The board of review also argued that the PTAB's prior year decisions have no bearing on the appellant's 2019 appeal based on assessment inequity and asserted that the comparable properties submitted supported the subject's 2019 assessment. The board of review cited Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960) as support for a practical uniformity rather than an absolute uniformity in the assessment process.

### **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.

The parties submitted 12 equity comparables for the Board's consideration.<sup>2</sup> The Board gives less weight to the appellant's comparables #2, #3 and #4 along with board of review comparables #1, #2, #3, #7 and #8 which have unfinished basements in contrast to the subject's finished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #4, #5 and #6 which have finished basements but have varying degrees of similarity to the subject in location, age, design, dwelling size and other features. These four best comparables have improvement assessments that range from \$55,089 to \$81,849 or from \$30.81 to \$40.67 per square foot of living area. The subject's improvement assessment of \$80,075 or \$34.71 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the comparables for differences from 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 justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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<sup>2</sup> The board of review comments submitted in surrebuttal indicate that 11 comparables were submitted by the board of review, however, only eight comparables were present in the record.

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:

August 23, 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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