



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

APPELLANT: William Davidson  
DOCKET NO.: 19-09537.001-R-1  
PARCEL NO.: 09-25-202-013

The parties of record before the Property Tax Appeal Board are William Davidson, 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:** \$14,538  
**IMPR.:** \$61,875  
**TOTAL:** \$76,413

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from the 2018 final administrative decision of the Illinois Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 vinyl exterior construction with 1,672 square feet of living area. The dwelling was constructed in 2008 and is approximately 11 years old. Features of the home include an unfinished basement, central air conditioning and a two-car garage with 440 square feet of building area. The property has a 12,466 square foot site and is located in Liberty Trails Unit 2 subdivision, 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 three equity comparables located from 2.7 to 4.5 miles from the subject property and in different neighborhoods than the subject. The comparables are improved with one-story dwellings of vinyl or vinyl and brick exterior construction ranging in size from 1,806 to 2,465 square feet of living area. The homes range in age from 11 to 21 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and a

garage ranging in size from 442 to 572 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$55,953 to \$75,050 or from \$30.23 to \$30.98 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$51,080 or \$30.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,413. The subject property has an improvement assessment of \$61,875 or \$37.01 per square foot of living area. The notes on appeal also indicated that 2019 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables in two grid analyses, three of which are located in Liberty Trails Unit 1 or Unit 2.<sup>1</sup> The evidence was prepared by the township assessor. The comparables are improved with one-story dwellings with a combination of vinyl, brick and vinyl, frame or aluminum exterior construction ranging in size from 1,504 to 1,678 square feet of living area. The homes were built from 1996 to 2018. Each comparable has an unfinished basement, central air conditioning and a two-car garage. Six comparables each have one fireplace. The comparables have improvement assessments that range from \$55,035 to \$66,528 or from \$36.45 to \$39.65 per square foot of living area.

The board of review submitted a letter prepared by the McHenry Township Assessor. The assessor noted that 2019 was the first year of a new quadrennial reassessment cycle 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 all of the comparables are located in a dissimilar neighborhood and that comparable #2 is located in the Johnsborg school district, a different school district than the subject property.

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. With respect to the comparable located in the Johnsborg school district, the appellant claimed, without support, this property should be assessed at a higher value than homes in the subject's school district claiming the Johnsborg school district is rated higher than the subject's school district. The appellant asserted the subject dwelling is a "limited builder model" home, as are the appellant's comparables. 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.

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

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

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 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 11 equity comparables for the Board's consideration.<sup>2</sup> The Board gives less weight to the appellant's comparables #1 and #2 due to their dissimilar dwelling sizes and/or finished basement when compared to the subject. The Board has given reduced weight to board of review comparables #4 and #8 due to their older or newer dwelling ages when compared to the subject that was built in 2008; the other comparables are more similar in age to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with board of review comparables #1, #2, #3, #5, #6 and #7 which are overall more similar to the subject in dwelling size, design, age and some features. These seven best comparables have improvement assessments that range from \$55,953 to \$63,630 or from \$30.98 to \$38.97 per square foot of living area. The subject's improvement assessment of \$61,875 or \$37.01 per square foot of living area falls within the range established by the best comparables in this record. After considering 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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