



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

APPELLANT: Hochul Jung
DOCKET NO.: 20-06709.001-R-1
PARCEL NO.: 19-30-302-006

The parties of record before the Property Tax Appeal Board are Hochul Jung, 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: \$23,296
IMPR.: \$116,907
TOTAL: \$140,203

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 2020 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 single-family dwelling of frame exterior construction with 3,582 square feet of living area. The dwelling was constructed in 2017 and is approximately 3 years old. Features of the home include an unfinished English-style basement, central air conditioning, a fireplace and a 699 square foot garage. The property has a 14,580 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal with regard to the improvement assessment; no dispute was raised concerning the land assessment. In support of the argument, the appellant submitted information on three equity comparables located in close proximity to the subject. The comparables consist of two-story frame dwellings that were either 14 or 15 years old. The comparables range in size from 3,209 to 4,081 square feet of living area and feature basements with finished area, central air conditioning, a fireplace and a garage ranging in size from 681 to 949 square feet of building

area. The comparables have improvement assessments ranging from \$98,491 to \$125,100 or from \$30.20 to \$30.69 per square foot of living area.

As part of a brief, the appellant also argued that two nearby comparable properties each sold in 2020 for prices of approximately \$113 and \$122 per square foot of living area, including land, which the appellant contends indicates that the subject's estimated market value as reflected by its assessment is excessive.¹ Notably, pursuant to the Property Tax Code, a party is limited to the appeal basis set forth in the appeal petition. (35 ILCS 200/16-160). In this appeal, the sole basis of appeal provided by the appellant is a lack of assessment equity. No market value or overvaluation argument was set forth in the appellant's Residential Appeal petition, Section 2d.

At the hearing, the appellant also commenced making an oral argument contending that he analyzed the taxes he paid against the taxes paid by other neighboring properties. The Administrative Law Judge (ALJ) advised the appellant when he made this argument, that the Property Tax Appeal Board has no jurisdiction or authority with regard to the taxes paid or the tax bill that is issued on a property, in part, because property owners can have differing exemptions to which they may be entitled which will result in varying tax bills, despite the similarity in the properties. (86 Ill.Admin.Code §1910.10(f)). The appellant also sought to introduce a document in which he had analyzed the respective taxes paid. The McHenry County Board of Review objected to the introduction of the document as it was not relevant. The ALJ sustained the objection to the document in light of the Board's procedural rules that the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (Id.)

Based on this evidence and argument, the appellant requested a reduced improvement assessment of \$109,370 or \$30.53 per square foot of living area.

The board of review appeared at hearing by member Sharon Bagby. The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,203. The subject property has an improvement assessment of \$116,907 or \$32.64 per square foot of living area.

At the hearing, Bagby criticized the appellant's comparable #2 as the dwelling is 500 square feet larger than the subject dwelling and features a walkout-style basement. Bagby further noted that each of the appellant's comparables were considerably older than the subject dwelling. In addition, Bagby stated that appellant's comparables #1 and #3 are the least desirable area properties because they have streets on three sides of the parcels.

The board of review called Rich Alexander from the Algonquin Township Assessors' Office for testimony. In support of its contention of the correct assessment, the board of review submitted a grid analysis which the assessor prepared reiterating the appellant's three comparables and adding board of review comparables #1 and #2. Also, as set forth in the board of review's analysis, appellant's comparable #2 had a lower improvement assessment for 2020 of \$117,737 or \$28.85 per square foot of living area.

¹ At the statutory level of assessment of 33.33%, the subject's total assessment of \$140,203 reflects a market value of \$420,651 or approximately \$117 per square foot of living area, including land.

The two new comparables presented by the board of review are each located in close proximity to the subject and consist of two-story single-family dwellings. The homes are 13 and 15 years old, respectively, and contain 3,648 and 3,707 square feet of living area, respectively. Features of the dwellings include walkout-style basements with finished area, central air conditioning, two fireplaces and a garage of either 752 or 989 square feet of building area. Board of review comparable #1 has an inground swimming pool. These two comparables have improvement assessments of \$119,855 and \$120,819 or \$32.85 and \$32.59 per square foot of living area, respectively. Alexander asserted that with the five equity comparables in the record, the subject's improvement assessment was within the range.

The ALJ asked Alexander to explain the differences in assessments for English style basements versus walkout style basements. Based on market values with adjustments for factors, a walkout basement has a market value of \$10,000 whereas an English basement has a market value of \$5,000. Upon examination of the subject's property record card, Alexander testified that the subject's English basement has been assessed just under \$5,000 in market value.

Based on this evidence, the board of review requested confirmation of the subject's assessment on grounds of equity.

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 a total of five equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #2 which is least comparable to the subject dwelling in living area square footage. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables which are each similar to the subject in location, design, dwelling size and some features, although each of these homes are older than the subject dwelling that was built in 2017. The four comparables have improvement assessments that range from \$98,491 to \$120,819 or from \$30.20 to \$32.85 per square foot of living area. The subject's improvement assessment of \$116,907 or \$32.64 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified when giving due consideration to the subject's newer date of construction as compared to these comparables. Based on this record and after considering appropriate adjustments to the comparables for 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 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: June 27, 2023



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

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