



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

APPELLANT: Dana C. & Patricia J. Pulvino
DOCKET NO.: 20-06801.001-R-1
PARCEL NO.: 18-24-128-021

The parties of record before the Property Tax Appeal Board are Dana C. & Patricia J. Pulvino, the appellants; 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: \$8,383
IMPR.: \$109,600
TOTAL: \$117,983

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of siding exterior construction with 2,998 square feet of living area. The dwelling was constructed in 1996 and is approximately 25 years old. Features of the home include a 1,403 square foot basement,¹ central air conditioning, one fireplace and a 517 square foot 2-car garage. The property has an approximately 20,470 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick and siding exterior construction that range in size from 2,949 to 3,147 square feet of living area. The homes range in age from 23 to

¹ The parties disagree as to the subject's basement size. The Board finds the basement size reported by the board of review to be most accurate as it is supported by a sketch of the subject dwelling submitted by the board of review.

27 years old. Each comparable has a basement, ranging in size from 1,400 to 1,652 square feet of area, central air conditioning, one fireplace and a 2-car or a 3-car garage with either 484 or 651 square feet of building area. The comparables have improvement assessments that range from \$107,566 to \$111,605 or from \$34.18 to \$37.17 per square foot of living area.

The appellants submitted written comments noting the subject property's basement area and 2-car garage are inferior to comparables #2 and #3, although, these two properties have a lower improvement assessment than the subject. Furthermore, the appellants argued that each of the comparable dwellings have superior brick on the front of the homes while the subject is vinyl siding on all four sides. Lastly, the appellants contended that comparable #1, which is most similar to the subject in dwelling size has a lower improvement assessment than the subject property. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$109,600 or \$36.56 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 \$124,758. The subject has an improvement assessment of \$116,375 or \$38.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story² dwellings that range in size from 3,115 to 3,195 square feet of living area. The homes were built from 1995 to 1998. Each comparable has a basement ranging in size from 1,459 to 1,680 square feet of area, one fireplace and a garage ranging in size from 664 to 686 square feet of building area. Comparable #2 also features an 875 square foot inground swimming pool with a patio and a 224 square foot pergola. The comparables have improvement assessments that range from \$122,138 to \$123,958 or from \$38.80 to \$39.21 per square foot of living area.

The board of review, through the Grafton Township Assessor, critiqued the appellants' comparables #1 and #2 as not being a "model match" and contended that each of the comparables submitted by the board of review reflect "model match" properties. In its Notes on Appeal, the board of review indicated that it would not stipulate in this appeal and that the appellants' comparable #3 along with the Grafton Township Assessor's three comparables, all of which are "Hunter Model" support the subject's assessment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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,

² The board of review's grid analysis failed to include story height, exterior building materials, presence of central air conditioning and any finished basement area. The Board finds the board of review comparables appear to be two-story dwellings based on photographs included in its grid.

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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to board of review comparable #2 which has an inground swimming pool, additional patio and pergola lacking in the subject property.

Regardless of model, the Board finds the best evidence of assessment equity to be the appellants' comparables along with board of review comparables #1 and #3 which are similar to the subject in location, age, design and dwelling size. Although, these properties have varying degrees of similarity to the subject in basement square footage, garage capacity and brick exterior, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments that range from \$107,566 to \$123,958 or from \$34.18 to \$39.21 per square foot of living area. The subject's improvement assessment of \$116,375 or \$38.82 per square foot of living area falls within the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, is 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

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: February 21, 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

AGENCY

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