



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

APPELLANT: John & Sheri Kalich
DOCKET NO.: 20-06978.001-R-1
PARCEL NO.: 19-18-153-018

The parties of record before the Property Tax Appeal Board are John & Sheri Kalich, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$18,564
IMPR.: \$69,959
TOTAL: \$88,523

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 2-story dwelling of frame construction with 2,282 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partially finished basement, central air conditioning, a fireplace and a garage containing 483 square feet of building area.¹ The property has an 8,639 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables, two of which are located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story frame dwellings that range in size from 2,425 to 2,702 square feet of living area. The homes were constructed between 1989 and

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review.

1992. Each comparable features an unfinished basement, central air conditioning, and a garage containing either 441 or 462 square feet of building area. Three comparables have a fireplace. The comparables have improvement assessments that range from \$59,795 to \$70,377 or from \$24.65 to \$27.60 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,523. The subject property has an improvement assessment of \$69,959 or \$30.66 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 consist of similar 2-story dwellings each containing 2,282 square feet of living area. The homes were constructed between 1989 and 1993. Each comparable features a basement, central air conditioning, one or two fireplaces, and a 483-square foot garage. The comparables have improvement assessments that range from \$66,078 to \$71,927 or from \$28.96 to \$31.52 per square foot of living area. The board of review through the township assessor also submitted a memorandum contending that two of the appellants' comparables are located in excess of 3 miles from the subject property in the village of Cary, and the other two comparables are not the same model homes as the subject dwelling, unlike the board of review's comparables which are all the same model homes as the subject and located in the same assessment neighborhood as the subject property. The board of review also argued that each of the board of review's comparables has a finished basement area, similar to the subject's partially finished basement. The board of review's contentions were not challenged by the appellants in rebuttal. Based on this evidence and argument, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted a total of seven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparables based on two being located in a different village than the subject, each being a different model home with larger dwelling size, and none having a finished basement area like the subject dwelling. The Board finds the best evidence of equity in assessment in this record to be the three comparables submitted by the board of review which are the same model homes as the subject, have the same size dwelling and garage areas, and are also similar to the subject in that each has a partially finished basement and other similar features. These three most similar comparables in the record have improvement assessments that range from \$66,078 to \$71,927 or from \$28.96 to \$31.52 per

square foot of living area. The subject's improvement assessment of \$69,959 or \$30.66 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis. Based on the evidence in this record, the Board finds that the appellants did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement 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

AGENCY

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