



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

APPELLANT: Mitchell & Karen Gullett
DOCKET NO.: 20-07012.001-R-1
PARCEL NO.: 15-08-477-006

The parties of record before the Property Tax Appeal Board are Mitchell & Karen Gullett, 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 **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: \$26,054
IMPR.: \$81,146
TOTAL: \$107,200

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 vinyl siding exterior construction with 2,890 square feet of living area. The dwelling was built in 2007 and is approximately 14 years old. Features of the home include an English style basement, central air conditioning, one fireplace and a three-car garage. The property has a .38 of an acre site and is located in Island Lake, Nunda 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 located within approximately two blocks from the subject, one is next door and two on the same street. The comparables are described as 2-story dwellings of vinyl siding or brick exterior construction that range in size from 2,613 to 3,398 square feet of living area and are 13 or 14 years old. Each comparable is reported to have finished basement area, central air conditioning, a fireplace and a 2-car or 3-car garage. Comparables #2, #3 and #4 are reported to

have a 2-tier patio, a patio, and a remodeled kitchen, respectively. The comparables have improvement assessments ranging from \$71,603 to \$85,957 or from \$25.00¹ to \$28.80 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,200. The subject has an improvement assessment of \$81,146 or \$28.02 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis and property records prepared by the township assessor for the subject property, the appellants' four comparables labeled as #1 through #4 and the five township comparables labeled as #5 through #9. The township comparables are the same model as the subject and are located within .12 of a mile from the subject. The comparables are 2-story dwellings of vinyl or brick and vinyl siding exterior construction that have either 2,890 or 2,902 square feet of living area. The comparables were built in 2007 or 2008. The comparables have basements, three of which are English style. Each comparable has central air conditioning and a 2-car or 3-car garage. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$75,822 to \$81,315 or from \$26.24 to \$28.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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, 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables which are less similar to the subject in dwelling size and/or have finished basement area unlike the subject.

The Board finds the best evidence of equity to be the board of review comparables which are more similar if not identical to the subject in dwelling size, location, age, and most features. These comparables have improvement assessments ranging from \$75,822 to \$81,315 or from \$26.24 to \$28.13 per square foot of living area. The subject's improvement assessment of \$81,146 or \$28.02 per square foot of living area falls within the range established by the best comparables in this record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment based on inequity is not warranted.

¹ The appellants reported an incorrect improvement assessment for comparable #4. The board of review submitted the property record for this comparable that disclosed a 2020 improvement assessment of \$80,289 or \$25.00 per square foot of living area.

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: March 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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