



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

APPELLANT: Samantha Colwell  
DOCKET NO.: 20-07036.001-R-1  
PARCEL NO.: 19-07-378-009

The parties of record before the Property Tax Appeal Board are Samantha Colwell, 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:** \$19,340  
**IMPR.:** \$52,370  
**TOTAL:** \$71,710

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 part two-story and part one-story dwelling of frame exterior construction with 1,952 square feet of living area.<sup>1</sup> The dwelling was constructed in 1973 and is approximately 47 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 324 square foot garage. The property also has a 197 square foot shed. The property has a 9,000 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same subdivision as the subject property. The comparables are improved with tri-level or two-story dwellings of frame exterior construction ranging in size

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<sup>1</sup> The Board finds the best description of the subject dwelling is found in the subject's property record card presented by the board of review.

from 2,051 to 2,296 square feet of living area. The dwellings are 44 or 45 years old. Each comparable has basement or lower level with finished area, central air conditioning and a garage ranging in size from 441 to 572 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$47,088 to \$58,798 or from \$22.77 to \$25.61 per square foot of living area. The appellant also presented computer generated printouts providing "general information" of the subject and each comparable. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$47,063 or \$24.11 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 \$71,710. The subject property has an improvement assessment of \$52,370 or \$26.83 per square foot of living area.

In response to the appeal, the board of review provided a letter prepared by the township assessor critiquing the appellant's comparables. The assessor argued the appellant's comparables #1 and #2 have dwellings that are dissimilar tri-level designs when compared to the subject dwelling's two-story design. The assessor asserted the subject dwelling was originally a ranch style dwelling before an addition was added in 2012 through 2013 and assessed in 2014. The assessor also argued that the appellant's comparable #3 is 17.5% larger in dwelling size when compared to the subject dwelling. In support of these claims, the assessor provided property record cards for each of the appellant's comparables, along with a map depicting the locations of these comparables in relation to the subject property.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on three comparables located in the same subdivision as the subject property. The comparables are improved with two-story dwellings, each containing 1,918 square feet of living area. The dwellings were built from 1976 to 1978. One comparable has a partial basement with finished area. Each comparable has central air conditioning and a garage with either 483 or 504 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$53,612 to \$55,775 or from \$27.95 to \$29.08 per square foot of living area. Also included, is a map depicting the locations of these comparables in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record contains a total of six suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to differences from the

subject in design or dwelling size. The Board gives reduced weight to board of review comparable #1 as the dwelling has a partial basement with finished area in contrast to the subject dwelling's crawl space foundation.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3, which are overall most similar to the subject in dwelling size, foundation type, design, age and some features. These two comparables have improvement assessments of \$53,612 and \$54,615 or \$27.95 and \$28.47 per square foot of living area, respectively. The subject's improvement assessment of \$52,370 or \$26.83 per square foot of living area falls below the two best comparables in the record both in terms of overall improvement assessment and on a square foot basis. Based on this record and after considering adjustments to the best 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.

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: November 22, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Samantha Colwell  
767 Windsor Dr  
Crystal Lake , IL 60014

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098