



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

APPELLANT: Chris Shanks  
DOCKET NO.: 20-07075.001-R-1  
PARCEL NO.: 09-24-426-002

The parties of record before the Property Tax Appeal Board are Chris Shanks, 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:** \$41,639  
**IMPR.:** \$87,849  
**TOTAL:** \$129,488

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 1-story and part 2-story dwelling of vinyl exterior construction with 2,531 square feet of living area. The dwelling was built in 1900 and is approximately 120 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, a 2-car attached garage and a 1-car detached garage. The riverfront property also includes a concrete seawall and a dock/pier on the water. The property has a 22,908 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of both the overvaluation and inequity arguments, the appellant submitted information on four comparable properties located from 1.40 to 4.60 miles from subject property and all reported to be in the same Riverfront neighborhood code as the subject property. The

comparables have sites that range in size from 9,240 to 19,800 square feet of land area and are improved with a 1-story, a 1.5-story, a 2-story and a part 1-story and part 2-story dwelling of vinyl or brick and vinyl exterior construction ranging in size from 2,379 to 2,936 square feet of living area. The dwellings range in age from 57 to 101 years old. One comparable has a basement.<sup>1</sup> Each comparable has central air conditioning and either one or two fireplaces. Three comparables have a 2-car or a 3-car garage and comparables #1 and #4 have an additional 1-car detached garage. The comparables sold from April 2017 to July 2020 for prices ranging from \$323,000 to \$358,000 or from \$110.00 to \$150.00 per square foot of living area, land included. The comparables have improvement assessment ranging from \$72,963 to \$85,473 or from \$28.85 to \$31.16 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$116,824. The requested assessment reflects a total market value of \$350,507 or \$138.49 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$75,185 or \$29.71 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 \$129,488. The subject's assessment reflects a market value of \$388,153 or \$153.36 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on five comparable sales located from 0.06 of a mile to 1.93 miles from the subject property. Board of review comparable #5 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 8,400 to 20,200 square feet of land area and have water frontage ranging from 50 feet to 100 feet. The comparable sites are improved with either a part 1-story/part 2-story or a part 1.5-story/part 2-story dwellings ranging in size from 2,016 to 2,883 square feet of living area. The dwellings range in age from 68 to 101 years old. Two comparables have a basement, each comparable has central air conditioning, one or two fireplaces and from 2-car or a 3-car garage. Comparable #3 has an additional detached garage. The comparables sold from July 2019 to July 2020 for prices ranging from \$345,000 to \$475,000 or from \$126.84 to \$217.76 per square foot of living area, land included. The board of review also submitted exterior photographs of each comparable sales and a Multiple Listing Service (MLS) sheet for comparable #5 which included interior photographs.

On equity grounds, the board of review submitted information on five equity comparables with a riverfront lot location like the subject property. The comparables are improved with 2-story or part 1-story and part 2-story dwellings that have a combination of frame, vinyl and brick exterior construction and range in size from 2,428 to 2,582 square feet of living area. The homes were built from 1882 to 1973. Each comparable has central air conditioning, one or two fireplaces and

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<sup>1</sup> Some property characteristics for the appellant's comparables were corrected or amended based on the grid analysis for these properties which was submitted by the board of review.

either a 2-car or a 4-car garage. The comparables have improvement assessments ranging from \$93,605 to \$111,256 or from \$37.74 to \$43.09 per square foot of living area.

The board of review also submitted a spreadsheet of 28 properties with a riverfront location and having a dwelling size ranging from 2,300 to 2,600 square feet of living area. These 28 properties, which includes the subject, have improvement assessments that range from \$42,125 to \$123,309 or from \$18.29 to \$51.00 per square foot of living area. The board of review calculated the median improvement assessment per square foot of these 28 properties to be \$37.18 and highlighted the subject' per square foot improvement assessment of \$34.71.

The McHenry Township Assessor submitted written comments critiquing the appellant's comparable sales, arguing that three of the four sales occurred in 2017, 2018 and early 2019, leaving only one sale considered timely for this 2020 appeal. The township assessor opined that waterfront properties are not "cookie-cutter" homes and therefore, a large range of building assessments per square foot is not unusual.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #1 and #4 which sold in either 2017 or 2018, less proximate to the January 1, 2020 assessment date than other comparables in the record. The Board gives less weight to the appellant comparable #2/board of review comparable #5 and board of review comparable #1 which are newer in age when compared to the subject.

The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparables #2, #3 and #4 which are sold proximate in time to the assessment date at issue, have riverfront locations and are generally similar to the subject in age, design and dwelling size. However, these properties have varying degrees of similarity to the subject in site size and basement finish suggesting adjustments are needed to make them more equivalent to the subject. These four comparables sold from March 2019 to July 2020 for prices ranging from \$358,000 to \$475,000 or from \$150.00 to \$217.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$388,153 or \$153.36 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The taxpayer also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 along with board of review comparables #3, #4 and #5 which differ from the subject in age.

The Board finds the best evidence of assessment equity to be appellant comparable #3 and board of review comparables #1 and #2 which have a riverfront location like the subject and are more similar to the subject in age, design, dwelling size and other features. These comparables have improvement assessments that range from \$74,125 to \$98,261 or from \$31.16 to \$39.85 per square foot of living area. The subject's improvement assessment of \$87,849 or \$34.71 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

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.



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Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



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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: January 17, 2023



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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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