



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

APPELLANT: Stark Prop LLC
DOCKET NO.: 20-07095.001-R-1
PARCEL NO.: 19-29-255-018

The parties of record before the Property Tax Appeal Board are Stark Prop LLC, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$7,326
IMPR.: \$56,473
TOTAL: \$63,799

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 raised ranch style dwelling of frame exterior construction with 996 square feet of living area. The dwelling was constructed in 1972. Features of the home include a 936 square foot finished basement, central air conditioning, a fireplace, and a garage with 535 square feet of building area. The property has an 8,450 square foot site and is located in Lake In The Hills, 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 24 equity comparables located within 0.49 of a mile from the subject. The comparables are described as raised-ranch style dwellings of frame exterior construction that range in size from 960 to 1,094 square feet of living area. The homes were built from 1968 to 1976. Each comparable has from a 456 to a 1,025 square foot basement, and from a 264 to a 550 square foot garage. Seven

comparables each have a fireplace, and eighteen comparables each have central air conditioning. The comparables have improvement assessments that range from \$42,541 to \$53,753 or from \$39.79 to \$49.55 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$47,337 or \$47.53 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 \$63,799. The subject has an improvement assessment of \$56,473 or \$56.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located within 0.92 of a mile from the subject. The comparables are described as raised-ranch style dwellings that range in size from 993 to 1,093 square feet of living area. The homes were built from 1971 to 1988. Each comparable has from a 484 to a 962 square foot basement with finished area, and from a 440 to a 624 square foot garage. Four comparables each have a fireplace, and seven comparables each have central air conditioning. The comparables have improvement assessments that range from \$55,409 to \$64,444 or from \$51.02 to \$59.95 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The board of review submitted handwritten comments asserting that only the appellant's comparable #8 and the board of review comparable #2 have a full lower level and a detached garage, like the subject.

Conclusion of Law

The appellant 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 32 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #5, #14, #18 and #19 as well as the board of review comparable #2 which lack central air conditioning, unlike the subject. The Board also give less weight to the board of review comparables #3, #7 and #8 due to their dwellings' newer ages when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, dwelling size, age, and other features. These 23 comparables have improvement assessments that range from \$42,541 to \$57,529 or from \$41.38 to \$56.27 per square foot of living area. The subject's improvement assessment of \$56,473 or \$56.70 per square foot of living area falls within the range established by the best comparables in this record on an overall basis and somewhat above the range on a

per-square-foot basis. However, after considering adjustments to the comparables for differences in features when compared to the subject, including but not limited to their basement and garage sizes, 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: 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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COUNTY

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