



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

APPELLANT: Alexandra Granda de Cardenas
DOCKET NO.: 20-07104.001-R-1
PARCEL NO.: 19-11-376-011

The parties of record before the Property Tax Appeal Board are Alexandra Granda de Cardenas, 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: \$20,318
IMPR.: \$71,138
TOTAL: \$91,456

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 two-story dwelling of frame exterior construction with 1,932 square feet of living area. The dwelling was built in 1995. Features of the home include a walkout basement with finished area, central air conditioning, a fireplace and a garage with 420 square feet of building area. The property has 10,918 square foot site and is located in Cary, 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 16 suggested equity comparables located within .65 of a mile from the subject. The comparables are described as two-story dwellings of frame exterior construction ranging in size from 1,890 to 2,007 square feet of living area. The dwellings were built from 1990 to 1994. Each dwelling has a basement, but the appellant did not report if the basements had finished or unfinished area. Eight

comparables each have a fireplace. Each comparable has central air conditioning and a 420 or 431 square foot garage. The comparables have improvement assessments ranging from \$61,994 to \$66,730 or from \$32.15 to \$34.72 per square foot of living area. Based on this evidence, the appellant requested reduction in the subject's improvement assessment to \$63,636 or \$32.94 per square foot of living.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,456. The subject property has an improvement assessment of \$71,138 or \$36.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information, through the township assessor, on nine equity comparables, in which the board of review comparables #1 through #7 are the same as the appellant's comparables #2 through #8, respectively. The comparables are located within .54 of a mile from the subject. The comparables are described as two-story dwellings ranging in size from 1,890 to 1,922 square feet of living area. The dwellings were built from 1990 to 1995. Each comparable has a basement with two having finished area and one being walkout in style. Five comparables each have a fireplace. Each comparable has central air conditioning and a 420 square foot garage. The comparables have improvement assessments ranging from \$61,994 to \$70,610 or \$32.55 to \$37.16 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 appellant contends assessment inequity with respect to the subject's improvement 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 parties submitted a total of 18 equity comparables for the Board's consideration, seven of which are common comparables to both parties. The Board gives less weight to the appellant's comparables #1 and #9 through #16 because the record lacks descriptive property characteristics with respect to basement finish.

The Board finds the best evidence of assessment equity to be the parties seven common comparables as well as board of review comparables #8 and #9. These comparables are similar to the subject in location, dwelling size, age, and most features, with board of review comparables #8 and #9 having a finished basement and board of review comparable #8 having a walkout style basement. These nine comparables have improvement assessments ranging from \$61,994 to \$70,610 or \$32.55 to \$37.16 per square foot of living area. The subject's improvement assessment of \$71,138 or \$36.82 per square foot of living area falls above the range established by the best comparables in the record on an overall basis but within the range

on a per-square-foot basis. Given the subject's finished walkout style basement amenity, a higher overall improvement assessment appears to be logical. Based on this record and after considering adjustments to the comparables for differences when compared to 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: 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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