



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

APPELLANT: Gary & Mary Christensen  
DOCKET NO.: 20-07106.001-R-1  
PARCEL NO.: 19-32-377-007

The parties of record before the Property Tax Appeal Board are Gary & Mary Christensen, the appellants, 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 a reduction 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:** \$32,986  
**IMPR.:** \$69,763  
**TOTAL:** \$102,749

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 frame and masonry exterior construction<sup>1</sup> with 2,464 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 558 square foot garage. The property has a 12,944 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on nine comparable sales in the same neighborhood as the subject and located within 0.39 of a mile from the subject. The comparables are reported to be improved with 2-story dwellings ranging in size from 2,581 to 2,930 square feet of living area that were built from 1992 to 1998. Each comparable is reported to have a basement, central air

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

conditioning, a fireplace and a garage ranging in size from 493 to 816 square feet of building area. The comparables sold from February 2019 to November 2020 for prices ranging from \$294,000 to \$360,000 or from \$111.91 to \$129.79 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,190. The subject's assessment reflects a market value of \$333,303 or \$135.27 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, the board of review submitted information on seven comparable sales located in the same neighborhood as the subject and within 0.38 of a mile from the subject. The board of review comparables #1 through #6 are the same as the appellants' comparables #1, #3, #4, #6, #7 and #8, respectively. The comparables have sites ranging in size from 11,639 to 28,004 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,627 to 2,930 square feet of living area. The dwellings were built from 1992 to 1998. Each comparable has a basement, four with finished area, central air conditioning, one fireplace and a garage ranging in size from 493 to 715 square feet of building area. The comparables sold from July 2019 to May 2020 for prices ranging from \$294,000 to \$388,000 or from \$111.91 to \$137.30 per square foot of living area, including land. Based on this evidence, the board of review proposed a reduced assessment amount of \$110,725, which reflects a market value of \$331,909 or \$134.70 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. of the subject's assessment.

In rebuttal, counsel for the appellants rejected the proposed stipulation offered by the board of review. Counsel suggested in a rebuttal grid analysis that the two best comparables in the record are the appellant's comparables #1 and #5. Based on this evidence the appellants requested a reduction in the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten suggested comparable sales, with six comparables being common to both parties for the Board's consideration. The Board gives less weight to the appellants' comparables #3, #4, #6, #8 and #9 along with the board of review comparables #2, #3, #4, #5 and #7, which includes four common comparables due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which are similar to the subject in location, design, age and some features and are more similar to the subject in dwelling size. These four comparables sold from February 2019 to January 2020 for price ranging from \$294,00 to \$339,900 of from \$111.91 to \$129.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$333,303 or \$135.27 per square foot of living area, including land, which falls within the range established by the best comparables on an overall market value basis but greater than the comparables on a per square foot price. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment 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



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Member



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Member

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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: June 27, 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

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

APPELLANT

Gary & Mary Christensen, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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