



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

APPELLANT: BFF LLC  
DOCKET NO.: 20-07110.001-R-1  
PARCEL NO.: 19-20-303-005

The parties of record before the Property Tax Appeal Board are BFF 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:** \$6,972  
**IMPR.:** \$43,096  
**TOTAL:** \$50,068

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 1-story dwelling of frame exterior construction with 968 square feet of living area. The dwelling was constructed in 1953. Features of the home include central air conditioning and a 475 square foot garage. The property has an 8,040 square foot site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.61 of a mile from the subject and the same neighborhood as the subject. These comparables are described as 1-story dwellings built from 1947 to 1971 and range in size from 878 to 1,025 square feet of living area. Each comparable has a garage ranging in size from 300 to 624 square feet of building area. One comparable has central air conditioning and a fireplace. The comparables sold from November 2019 to December 2020 for prices ranging from \$87,000 to \$126,000 or from \$85.63 to \$130.98 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,068. The subject's assessment reflects a market value of \$150,084 or \$155.05 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.

The board of review submitted a grid analysis of seven comparables, including the appellant's comparable #1. The grid analysis disclosed that the appellant's comparable #1 has a site of 8,342 square feet of land area.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located in the same neighborhood as the subject and from 0.11 of a mile to 1.05 miles from the subject. The comparables are described as 1-story dwellings that were built from 1949 to 1972 on sites ranging in size from 7,799 to 9,738 square feet of land area. The dwellings range in size from 816 to 1,111 square feet of living area. Three comparables each have basements, one of which with finished area. Each comparable has central air conditioning and a garage ranging in size from 240 to 528 square feet of building area. These comparables sold from July 2019 to June 2020 for prices ranging from \$155,000 to \$203,000 or from \$146.55 to \$190.43 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables #2, through #6 are not comparable due to differences in age, dwelling size and/or differences in foundation.

### **Conclusion of Law**

The appellant contends 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 Board finds the parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 for their lack of central air conditioning when compared to the subject. The Board has given less weight to board of review comparables #1, #4 and #5 due to their basement foundations, when compared to the subject's lack of basement foundation.

The Board finds the best evidence of market value to be the parties remaining comparables. These comparables are relatively similar to the subject in location, age, design, dwelling size and some features. These comparables sold from September 2019 to May 2020 for prices ranging from \$126,000 to \$178,000 or from \$122.93 to \$160.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,084 or \$155.05 per square foot of

living area, including land, which falls within the range established by the best comparables sales in this record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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.



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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

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COUNTY

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