



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

APPELLANT: John and Patricia Malina  
DOCKET NO.: 20-07132.001-R-1  
PARCEL NO.: 14-28-302-007

The parties of record before the Property Tax Appeal Board are John and Patricia Malina, 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 **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:** \$29,789  
**IMPR.:** \$82,021  
**TOTAL:** \$111,810

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 part two-story and a part one-story dwelling of frame exterior construction with 2,576 square feet of living area.<sup>1</sup> The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 630 square feet of building area. The property has a 648 square foot in-ground swimming pool and is located on a 0.88-acre site in Crystal Lake, Nunda Township, McHenry County.

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<sup>1</sup> The Board finds the best description of the subject property is found in the board of review's evidence that included the subject's property record card, photographs, and a schematic diagram with dimensions of the dwelling and other improvements, disclosing the subject has a finished basement, a two-car garage, and an in-ground swimming pool, which was not reported by the appellants.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on 16 suggested equity comparables located within 0.45 of a mile from the subject. The appellants reported that the comparables are improved with two-story dwellings ranging in size from 2,490 to 2,694 square feet of living area. The dwellings were built from 1987 to 1989. Each comparable has a basement, central air conditioning and one fireplace. The comparables were reported to have a "0" garage size and no information was given for the dwellings' exterior construction or their basement finish. The comparables have improvement assessments ranging from \$54,278 to \$77,552 or from \$20.70 to \$29.42 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$74,629 or \$28.97 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 \$111,810. The subject property has an improvement assessment of \$82,021 or \$31.84 per square foot of living area.

In response to the appellants' appeal, the board of review submitted through the township assessor a grid analysis of all the appellants' comparables and four additional comparables by the board of review, along with location maps, photographs and property record cards of all the comparables. The evidence disclosed that three of the appellants' comparables have finished, and each of the appellants' comparables have either a two-car or a three-car garage. It was noted in the grid analysis, the appellants' comparable #1 had a partial assessment due to condition issues, and that adjustments would be needed to the comparables in relation to the subject's finished basement and in-ground swimming pool.

The board of review's four equity comparables #17 through #20 are improved with two-story dwellings of aluminum, frame or vinyl exterior construction ranging in size from 2,528 to 2,576 square feet of living area. The dwellings were built from 1986 to 1988. Each comparable has a basement with finished area, one of which is a walkout basement, central air conditioning, one fireplace, and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$80,100 to \$82,493 or from \$31.09 to \$32.63 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 20 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #1 which the record disclosed had a lower partial improvement assessment due to condition issues and its lower improvement assessment appears to be an outlier in relation to the other comparables in the record. The Board gives less weight to the appellants' comparables #2 through #7, #9, #10, #12 through #16 as well as the board of review comparable #18 which lack a basement finish or have a walkout basement, unlike the subject. Furthermore, the Board finds the appellants did not refute in a rebuttal to the Property Tax Appeal Board any of the evidence that was submitted by the board of review.

The Board finds the best evidence of assessment equity to be the appellants' comparables #8 and #11 as well as the board of review's comparables #17, #19 and #20. These comparables are relatively similar to the subject in location, dwelling size, age, basement finish, and other features. However, the evidence submitted by the board of review disclosed none of these comparables have an in-ground swimming pool which is depicted in the property record card and photographic evidence of the subject property. These five comparables have improvement assessments ranging from \$74,561 to \$82,493 or from \$28.94 to \$32.63 per square foot of living area. The subject's improvement assessment of \$82,021 or \$31.84 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants 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.



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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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