



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

APPELLANT: Kenneth & Taryn Stebbings  
DOCKET NO.: 20-07135.001-R-1  
PARCEL NO.: 14-27-352-009

The parties of record before the Property Tax Appeal Board are Kenneth & Taryn Stebbings, 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:** \$26,312  
**IMPR.:** \$94,184  
**TOTAL:** \$120,496

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 exterior construction<sup>1</sup> with 3,383 square feet of living area. The dwelling was constructed in 1994. Features of the home include a walk-out style basement with finished area, central air conditioning, one fireplace and a 3-car garage. The property has a 1.07-acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within 0.39 of a mile from the subject and in the same neighborhood as the subject. The comparables are reported to be improved with 2-story dwellings ranging in size from 3,439 to 3,872 square feet of living area that were built from 1989 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 3-car garage. The comparables sold from December 2019 to June 2020 for prices ranging from \$320,000 and \$383,500 or from \$91.45 to \$100.92 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 \$120,496. The subject's assessment reflects a market value of \$361,199 or \$106.77 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, through the township assessor, submitted a grid analysis of both parties comparables.<sup>2</sup> The grid analysis disclosed that the appellants' comparables have frame, brick and frame or brick and aluminum siding exterior construction and have sites that range in size from 0.32 of an acre to 1 acres of land area and have a garage that ranges in size from 296 to 827 square feet of building area. Two comparables have an English style basement, one with finished area, and one comparable has an unfinished walk out basement.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on three comparable sales located within 0.40 of a mile, and in the same neighborhood as the subject. The comparables have sites ranging in size from 0.40 of an acre to 1.22 acres land area. The comparables are improved with 2-story dwellings of frame and stone, vinyl siding or brick and vinyl siding exterior construction ranging in size from 2,760 to 3,020 square feet of living area. The dwellings were built from 1990 to 1999. Each comparable has a basement with finished area, one of walkout design, central air conditioning, a fireplace and a 3-car garage. The comparables sold from September 2019 to March 2020 for prices ranging from \$310,000 to \$430,000 or from \$102.65 to \$155.80 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to the board of review comparables #2 due to its smaller dwelling size when compared to the subject.

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<sup>2</sup> The grid analysis identifies the board of review comparables as #5 through #7, the Board has renumbered as #1 through #3.

The Board finds the best evidence of market value to be the parties remaining comparables. The Board finds these comparables are relatively similar to the subject in location, design, age, dwelling size and some features. The comparables sold for prices ranging from \$310,000 to \$383,500 or from \$91.45 to \$129.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,199 or \$106.77 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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 supported. Therefore, based on this record the Board finds no 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.



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:

May 16, 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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APPELLANT

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