



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

APPELLANT: Ronald & Ruthann House  
DOCKET NO.: 20-07142.001-R-1  
PARCEL NO.: 09-07-206-002

The parties of record before the Property Tax Appeal Board are Ronald & Ruthann House, 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:** \$3,629  
**IMPR.:** \$50,986  
**TOTAL:** \$54,615

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 one-story dwelling of brick and aluminum exterior construction with 1,264 square feet of living area. The dwelling was built in 1994. Features of the home include a walkout basement with finished area, central air conditioning, a fireplace and a two-car garage with 528 square feet of building area. The property has 4,800 square foot site and is located in Wonder Lake, McHenry Township, McHenry County.<sup>1</sup>

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 12 suggested equity comparables located within the same neighborhood as the subject and within .75 of a mile from the subject. The comparables are improved with one-story dwellings ranging in size from 1,040

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<sup>1</sup> Some of the property characteristics for the subject property were drawn from the subject's property record card submitted by the board of review.

to 1,550 square feet of living area. The dwellings were built from 1987 to 1995. Each dwelling has a basement and a garage ranging in size from 240 to 624 square feet of building area. Three comparables each have a fireplace, and eleven comparables each have central air conditioning. The appellants did not disclose the dwellings' exterior construction or basement finish of the comparables. The comparables have improvement assessments ranging from \$32,345 to \$51,918 or from \$26.53 to \$34.72 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$41,877 or \$33.13 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 \$54,615. The subject property has an improvement assessment of \$50,986 or \$40.34 per square foot of living area.

The board of review also submitted a letter from the township assessor along with a grid analysis of the appellants' comparables #2 and #3 and a grid analysis of four additional equity comparables by the board of review. The township assessor contends the appellants' two comparables and the board of review comparables are more desirable homes with a walkout style basement, like the subject property, except the two appellants' comparables do not have the same quality, condition and desirability as the subject. The board of review grid analysis disclosed the comparables #2 and #3 are located within different subdivisions but have walkout style basements that are unfinished. In addition, the board of review provided a copy of the subject's multiple service listing sheet disclosing the subject property sold in May 2018 for \$215,000.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within different neighborhoods and subdivisions than the subject property. The comparables are improved with one-story dwellings ranging in size from 1,128 to 1,300 square feet of living area. The dwellings were built from 1986 to 1997. Each dwelling has a walkout style basement with finished area and a two-car or a five-car garage. Two comparables each have a fireplace, and three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$48,827 to \$58,468 or from \$43.29 to \$47.79 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 16 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #4 through #12 which differ in dwelling

size to the subject and/or lack a walkout style basement, which is a feature of the subject that was not refuted in rebuttal by the appellants.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2 and #3 as well as the board of review comparables. These comparables are similar to the subject in dwelling size, age, and each have a walkout style basement, like the subject. These six comparables have improvement assessments ranging from \$32,345 to \$58,468 or from \$29.14 to \$47.79 per square foot of living area. The subject's improvement assessment of \$50,986 or \$40.34 per square foot of living area falls within the range established by the best comparables in the 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.



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: July 18, 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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COUNTY

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