



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

APPELLANT: Phillip and Janet Kapraun
DOCKET NO.: 20-07143.001-F-1
PARCEL NO.: 02-31-226-007

The parties of record before the Property Tax Appeal Board are Phillip and Janet Kapraun, 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:

F/Land:	\$176
Homesite:	\$24,565
Residence:	\$91,435
Outbuildings:	\$0
TOTAL:	\$116,176

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 with 2,800 square feet of living area. The dwelling was constructed in 1970. Features of the home include a basement and a detached garage. The property has approximately 5.06-acres of which .86 of an acre is the homesite and is located in Harvard, Alden Township, McHenry County.¹

¹ The parties differ regarding the description of the subject property including the subject's dwelling size. The Board finds the best description of the subject property was provided by the board of review that included a property record card with photographs, a schematic diagram, and measurements of the subject dwelling and disclosed a portion of the property is farmland, which was unrefuted by the appellants.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. The subject's homesite and farmland assessment were not challenged. In support of this argument, the appellants submitted information on three equity comparables located within .41 of a mile from the subject. The appellants reported the comparables are improved with one-story dwellings that range in size from 1,056 to 1,200 square feet of living area. The homes were built from 1966 to 1979. Each comparable has a basement and a garage ranging in size from 440 to 528 square feet of building area. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$42,855 to \$55,989 or from \$36.06 to \$53.02 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$41,851; notably the Residential Appeal did not delineate the subject's farmland assessment in any manner.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,176. The subject has an improvement assessment of \$91,435 or \$32.66 based upon 2,800 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted a letter from the Alden Township assessor and property record cards for the subject property and each of the appellants' comparables. The township assessor argued the appellants' comparables are each one-story dwellings in comparison to the subject's two-story design. The assessor also noted the subject's garage was converted to living and business space and there is a detached garage on site, which was not refuted in any rebuttal by the appellants. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend assessment inequity 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 failed to establish assessment inequity by clear and convincing evidence.

The Board finds the appellants submitted three suggested equity comparable in support of the contention of a lack of uniformity. The Board finds the appellants' comparables are dissimilar one-story smaller dwellings when compared to the subject's two-story dwelling that has 2,800 square feet of living area as disclosed in the property record card submitted by the board of review. These comparables have improvement assessments that range from \$42,855 to \$55,989 or from \$36.06 to \$53.02 per square foot of living area. The subject's improvement assessment of \$91,435 or \$32.66 per square foot of living area falls above the range established by the appellants' comparables on an overall basis, but is justified given its larger dwelling size, and below the range on a per-square-foot basis. After considering appropriate adjustments to the appellants' comparables for differences from 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 on this record.

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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