



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

APPELLANT: Karen Brabec
DOCKET NO.: 20-07144.001-R-1
PARCEL NO.: 09-34-151-015

The parties of record before the Property Tax Appeal Board are Karen Brabec, 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: \$8,138
IMPR.: \$59,798
TOTAL: \$67,936

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 bi-level dwelling of frame exterior construction with 1,522 square feet of above ground living area. The dwelling was constructed in 1976. Features of the home include a lower level with finished area, central air conditioning, a fireplace and a 440 square foot garage.¹ The property has an 8,400 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with three equity comparables located within 0.75 of a mile from the subject property. The appellant reported the

¹ Some of the property characteristics for the subject property not reported by the appellant were drawn from the board of review evidence that included the property record card with a sketch and photographs of the subject property.

comparables are improved with bi-level style dwellings ranging in size from 1,388 to 1,552 square feet of above ground living area. The dwellings were built in 1976 or 1986. One comparable has a basement, and one comparable has a fireplace. Each comparable has central air conditioning and a garage ranging in size from 624 to 672 square feet of building area. The comparables have improvement assessments that range from \$48,417 to \$54,524 or from \$33.48 to \$35.13 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$53,091 or \$34.88 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 \$67,936. The subject property has an improvement assessment of \$59,798 or \$39.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information, through the township assessor, on the appellant's comparable #3 and three additional assessor comparables. The board of review comparables are described as bi-level dwellings of frame, frame and brick, or brick and aluminum exterior construction ranging in size from 1,306 to 1,358 square feet of living area. The dwellings were built in 1978 or 1979. Each comparable has a lower level with finished area, central air conditioning, and a garage with 462 or 484 square feet of building area. One comparable has a fireplace. The four comparables have improvement assessments that range from \$54,524 to \$55,935 or from \$35.13 to \$42.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response to the appellant's appeal, the board of review submitted a letter from the township assessor to the Property Tax Appeal Board and photographs of both parties' comparables. The township assessor argued the appellant's comparables #1 and #2 are dissimilar tri-level or raised ranch style homes and the appellant's comparables #2 and #3 have a dissimilar lower level that is unfinished or with a garage in contrast to the subject's bi-level style home with a finished lower level. In addition, the appellant's comparable #2 had a 2020 tax year partial assessment due to interior condition issues.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested equity comparable for the Board's consideration. The Board has given less weight to the appellant's comparables which differ from the style of the subject dwelling and/or lack a finished lower level, unlike the subject dwelling. Furthermore, the board

of review evidence disclosed the appellant's comparable #2 received a 2020 tax year partial assessment due to interior condition issues, which was not refuted in a rebuttal by the appellant.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 through #3. These comparables are similar to the subject in location, bi-level style, age, and a finished lower level. These three comparables have improvement assessments that range from \$54,944 to \$55,935 or from \$40.46 to \$42.29 per square foot of living area. The subject's improvement assessment of \$59,798 or \$39.29 per square foot of living area falls above the range established by the best comparables in this record on an overall basis but within the range on a per-square-foot basis, which is logical when considering the subject's larger dwelling size compared to the best comparables. Based on this record and after considering the economies of scale and adjustments to the best comparables for differences from the subject, the Board finds the appellant 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 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: June 27, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Karen Brabec, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098