



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

APPELLANT: Steve Yoon  
DOCKET NO.: 20-07158.001-R-1  
PARCEL NO.: 15-31-302-004

The parties of record before the Property Tax Appeal Board are Steve Yoon, the appellant; 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:** \$31,990  
**IMPR.:** \$122,599  
**TOTAL:** \$154,589

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 1-story dwelling of brick exterior construction with 2,675 square feet of living area. The dwelling was constructed in 1994. Features of the home include a walkout basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a 3-car garage. The property has a 0.84 acre site and is located in Oakwood Hills, Nunda Township, McHenry County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 600 feet of the subject property. The comparables are improved with 2-story homes of a combination of brick, frame, and/or stucco exterior construction ranging in size from 3,661 to 4,711 square feet of living area. The dwellings were built from 1994 to 2001.

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

Each home has a basement, which are reported to have finished area, central air conditioning, one or two fireplaces, and a 3-car garage. The comparables have improvement assessments ranging from \$107,484 to \$128,673 or from \$22.82 to \$34.14 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,589. The subject property has an improvement assessment of \$122,599 or \$45.83 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, together with a grid analysis of the appellant's comparables,<sup>2</sup> property record cards for both parties' comparables, and maps depicting the locations of these comparables in relation to the subject. The board of review's comparables are located within 0.16 of a mile from the subject and are improved with 1-story homes of brick or brick and frame exterior construction ranging in size from 2,354 to 2,785 square feet of living area. The dwellings were built from 1993 to 1998. Each home has a walkout basement with finished area, central air conditioning, two fireplaces, and a 3-car garage. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$115,714 to \$125,958 or from \$44.20 to \$49.16 per square foot of living area. The board of review noted that the appellant's comparables are all larger 2-story homes compared to the subject dwelling. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant argued that the appellant's comparables are located close in proximity to the subject but acknowledged these comparables are newer and larger homes than the subject.

### **Conclusion of Law**

The appellant 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 a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which are 2-story homes compared to the subject 1-story home and are all significantly larger homes than the subject dwelling.

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<sup>2</sup> Although the board of review included all eight of the parties' comparables in one grid analysis numbered #1 through #8, the Board will renumber comparables #5 through #8 as the board of review's comparables #1 through #4.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$115,714 to \$125,958 or from \$44.20 to \$49.16 per square foot of living area. The subject's improvement assessment of \$122,599 or \$45.83 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 appropriate 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 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:

December 20, 2022



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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