



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

APPELLANT: Hoppesch Dean
DOCKET NO.: 21-06260.001-R-1
PARCEL NO.: 20-18-426-026

The parties of record before the Property Tax Appeal Board are Hoppesch Dean, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$59,821
IMPR.: \$55,337
TOTAL: \$115,158

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 2021 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 raised ranch style dwelling of frame exterior construction with 1,108 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area and two garages with 716 and 384 square feet of building area. The property has an approximately 15,886 square foot river front site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables one of which is located in the same assessment neighborhood code as the subject. The comparables are improved with raised ranch dwellings of frame exterior construction that range in size from 1,064 to 1,344 square feet of living area. The homes were built from 1974 to 1985. Each comparable has a basement with finished area, central air

conditioning and a garage ranging in size from 330 to 594 square feet of building area. The comparables have improvement assessments that range from \$39,761 to \$62,885 or from \$32.96 to \$47.92 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$46,901 or \$42.33 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 \$115,158. The subject has an improvement assessment of \$55,337 or \$49.94 per square foot of living area.

The board of review critiqued the appellant's comparables, asserting none of the comparables have river front locations like the subject property.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located from 0.22 of a mile to 2.88 miles from the subject property. The comparables are improved with raised ranch or split-level style dwellings of that range in size from 1,086 to 1,471 square feet of living area. The homes were built from 1946 to 1977. Each comparable has a basement, five of which have finished area. Each comparable has one fireplace and a garage ranging in size from 480 to 1,032 square feet of building area. Five comparables have central air conditioning. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$49,012 to \$73,762 or from \$39.46 to \$57.27 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 which are less similar to the subject in dwelling size and/or age. The Board gives less weight to the board of review comparables #2 through #6 which are located more distant from the subject than other properties in the record, differ in age, differ in dwelling size, have an unfinished basement and/or feature an inground swimming pool.

The Board finds the best evidence of assessment equity to be appellant comparable #4 along with board of review comparable #1 which are more similar to the subject in location, age, design, dwelling size and other features. These two best comparables have improvement assessments of \$50,987 and \$62,190 or for \$47.92 and \$57.27 per square foot of living area. The subject's improvement assessment of \$55,337 or \$49.94 per square foot of living area is bracketed by the

two best comparables in this record. 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:

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

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

APPELLANT

Hoppesch Dean, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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