



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

APPELLANT: Matt Porter  
DOCKET NO.: 21-06299.001-R-1  
PARCEL NO.: 15-29-330-008

The parties of record before the Property Tax Appeal Board are Matt Porter, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$13,487  
**IMPR.:** \$65,715  
**TOTAL:** \$79,202

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 one-story dwelling of frame exterior construction with 1,884 square feet of living area. The dwelling was constructed in 1986. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 23,087 square foot site and is located in McHenry, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.28 of a mile to 6.21 miles from the subject property.<sup>1</sup> The comparables have sites that range in size from 9,583 to 27,878 square feet of land area and are improved with one-story dwellings of brick, vinyl, brick

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<sup>1</sup> The grid analysis submitted by the board of review included proximity of the appellant's comparables from the subject property.

and vinyl or brick and frame exterior construction that range in size from 1,721 to 2,326 square feet of living area. The dwellings were built from 1979 to 2017. Three comparables have a crawl space foundation and one comparable has a basement with finished area. Each dwelling has central air conditioning and a 2-car garage. Two comparables each have one fireplace. The properties sold from October 2019 to September 2020 for prices ranging from \$226,500 to \$240,000 or from \$103.18 to \$133.12 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$72,213 which reflects a market value of \$216,661 or \$115.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,202. The subject's assessment reflects a market value of \$237,771 or \$126.21 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for McHenry County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located from 0.13 of a mile to 6.21 miles from the subject property. Board of review comparables #1 through #4 are the same properties as the appellant's comparables #1 through #4, respectively, which were previously described above. Board of review comparables #5 and #6 have sites with 16,553 and 34,412 square feet of land area and are improved with one-story dwellings of masonry or vinyl exterior construction that have either 1,544 or 1,726 square feet of living area. The homes were built in 1950 and 1957. One comparable has a crawl space foundation and one comparable has a basement with finished area. Both dwellings have central air conditioning, one fireplace and a 2-car garage. The properties sold in March and April 2021 for prices of \$244,900 and \$288,000 or for \$158.61 and \$166.86 per square foot of living area, land included.

The board of review submitted comments asserting the subject is located in unincorporated McHenry County. The board of review critiqued appellant comparables #2, #3 and #4 arguing these comparables are located, on average, more than 5 miles from the subject, that they are also within McHenry city limits as well as being located in a different school district than the subject property. The board of review noted that appellant comparable #2 is located in an age restricted community. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 six comparable sales for the Board's consideration, as four properties were common to both parties. The Board gives less weight to appellant comparables #2, #3 and #4

along with board of review comparables #2, #3, #4 and #5, including three of the common properties. These comparables differ from the subject in location and/or finished basement amenity in contrast to the subject's crawl space foundation.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparables #1 and #6, including one of the common properties. These two best comparables are more similar to the subject in location, design, dwelling size and foundation type, although board of review comparable #6 is older in age when compared to the subject. These comparables sold in October 2019 and April 2021 for prices of \$240,000 and \$288,000 or for \$103.18 and \$166.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$237,772 or \$126.21 per square foot of living area, including land, which falls below the two best comparable sales in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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:

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

Matt Porter, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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