



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

APPELLANT: Meridithe Steinhauer  
DOCKET NO.: 21-06555.001-F-1 through 21-06555.002-F-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Meridithe Steinhauer, the appellant, by attorney James G. Militello III, of Prime Law Group, LLC in Woodstock; 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:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
21-06555.001-F-1	08-34-400-001	2,365	21,922	99,491	129,875	\$253,653
21-06555.002-F-1	08-34-200-013	301	0	0	0	\$301

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 28.51 acre farm which includes a 1.69 acre homesite and 26.82 acres of farm land. The property is improved with a two-story home of frame exterior construction with 3,369 square feet of living area built in 2019 and a horse barn of metal siding exterior construction containing approximately 26,900 square feet of total building area built in 2019. Features of the barn include stables, an arena, a workshop, a garage, an office area, and a shed. The property is located in Woodstock, Greenwood Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board by counsel James Militello III contending assessment inequity with regard to the farm building only as the basis of the appeal. In support of this argument the appellant submitted information on two equity comparables. The comparables consist of sites improved with horse barns containing either 26,256 or 35,336

square feet of total building area.<sup>1</sup> The farm buildings were built in 2012 and 2014. Each building has an arena, stables, and office area. The comparables have farm building assessments of \$88,229 and \$104,320 or \$2.95 and \$3.36 per square foot of building area. The appellant submitted a memorandum detailing the history of the appeals concerning the two comparables and a breakdown of the appellant's assessment request based on per-square-foot values for the subject's various features.

At hearing, appellant's counsel called Brent Tarter of Prime Law Group to testify. Tarter stated that he believed the subject and the comparables were of similar quality construction and features. Tarter testified that the appellant's assessment request in the instant appeal is based on the values per square foot that were stipulated to in Docket No. 16-06482.001-F-1, which are \$5.00 per square foot for the office, \$4.00 per square foot for the stable, and \$3.00 per square foot for the arena. Tarter stated that he had visited each of the comparables and the subject, and that he believed the board of review value for the subject was excessive. Appellant's counsel sought to admit a property sketch of the subject which contained handwritten notations under the heading of "Offer," which was marked as Hearing Exhibit 1. Tarter explained that the exhibit was an offer to stipulate in the instant appeal that the witness received from McHenry County Chief County Assessment Officer Bob Ross.

Appellant's counsel then moved to amend the assessment request from \$69,400 to the farm building assessment amount listed in the exhibit of \$95,524. The Administrative Law Judge reserved ruling on the motion in the decision herein. Section 1910.30(j) of the Property Tax Appeal Board's procedural rules states:

j) The petition shall in all cases state the assessed value of the land, and the assessed value of the improvements (structures), and the total assessed value as placed on the property by the board of review. The petition must also state the assessed valuation of the land, and the assessed value of the improvements (structures), and the total assessed value that the contesting party claims to be correct. The contesting party may only amend the assessment claimed to be correct by filing an appeal petition denoted as "Amended" setting forth the assessed valuation of the land, the assessed value of the improvements, and the total assessed valuation that the contesting party considers correct upon the completion of the filing of the documentary evidence in accordance with extensions granted pursuant to subsection (g). **No amendment to the contesting party's assessment request will be accepted after the expiration of the extension of time to submit evidence that has been granted pursuant to subsection (g).**

86 Ill. Admin. Code §1910.30(j).

The Board therefore denies the appellant's request to amend the assessment request.

---

<sup>1</sup> Details not reported by the appellant were drawn from the evidence submitted by the board of review, which was not refuted in rebuttal.

Under cross-examination, Tarter acknowledged that the subject's arena has a finished ceiling, lighting, and heat and that the garage workshop has heat and a finished ceiling, and asserted that these features were finished in a similar quality to those of the comparables. Tarter also acknowledged that the subject was newer than the comparables and that the subject was slightly superior to comparable #1.

Under re-direct examination, the witness was presented with a copy of Hearing Exhibit 1. Tarter reasserted that the appellant's assessment request was based on the 2016 Property Tax Appeal Board ("PTAB") decision. Tarter surmised that the difference between the appellant's assessment request and the value contained in the exhibit was due to equalization.

Tarter testified further that comparable #2 was of a "Quonset hut" design and was therefore inferior to the subject. Tarter stated that the best evidence is comparable #1, which was the subject of the 2016 PTAB decision. Tarter acknowledged that no adjustments were made to the assessments stipulated to in the 2016 PTAB decision to account for differences between comparable #1 and the subject.

The board of review submitted its "Board of Review Notes on Appeal" for parcel 08-34-400-001 disclosing the total assessment of \$253,653. The subject property has a farm building assessment of \$129,875 or \$4.82 per square foot of building area. The Board also recognizes the undisputed second parcel has a land assessment of \$301 as farmland, which has not been challenged.

Appearing on behalf of the McHenry County board of review were board members Sharon Bagby, Clifton Houghton, and Michael Grebenick. Also present was Alejandro Benitez, Chief Appraiser and Valuation Director for the McHenry County board of review.

In support of its contention of the correct assessment the board of review submitted information for the same two equity comparables presented by the appellant and argued that the subject's 2021 assessment was based on these comparables with appropriate adjustments for the subject's superior condition and features.

The board of review called Alejandro Benitez, McHenry County Chief Appraiser and Valuation Director, to testify regarding Hearing Exhibit 1. Benitez stated that the values in the exhibit were "low-end" values and that the board of review subsequently requested more "realistic" values. Benitez explained that he used the same two comparables presented by the appellant and made appropriate adjustments to arrive at the subject's assessment. Benitez stated that the subject was superior in age and design to comparable #2. Benitez noted that comparable #1 was located in Hartland Township, with the subject being located in Greenwood Township.

Under cross-examination, Benitez acknowledged that there were few comparables available to develop the subject's assessment and that the values presented in the exhibit were "conservative" versus the final assessment values which were more "realistic."

Under re-direct examination, Benitez was asked about a stipulation regarding the subject which was entered into between the appellant and the board of review for tax year 2020. The board of review submitted a copy of the stipulation, which was marked as Hearing Exhibit 2. The

stipulation contained an assessment for the barn of \$129,875, which is equivalent to the assessment under appeal being challenged herein.

The board of review then called Ellie Bruchsaler, Greenwood Township Assessor, to testify. Bruchsaler testified that the costs developed by the previous assessor were not used to arrive at the subject's assessment, with the subject's assessment being significantly lower than the amount developed from those costs.

In rebuttal, the board of review argued that the appellant's request was based on a conversation with CCAO Ross, the details of which the board of review was not aware, and that the appellant did not present any evidence as to how he arrived at his requested assessment amount. The board of review also noted that the appellant's evidence lacked descriptive characteristics for the comparables.

Tarter countered that when the stipulation in the 2016 PTAB appeal was negotiated, neither side presented descriptive information, and that the discussion was more along the lines of, "we've got a barn, how about \$4.00, we've got this, how about this much."

### **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 farm outbuilding assessment is not warranted.

The Board finds the only evidence of assessment equity to be the two comparables presented by both parties. These comparables have farm building assessments of \$88,229 and \$104,320 or \$2.95 and \$3.36 per square foot of building area. The subject's farm building assessment of \$129,875 or \$4.82 per square foot of building area is above the only comparables in this record. However, the testimony reveals that the subject is superior to the comparables in age, design, and/or features, which was acknowledged by the appellant's witness.

Additionally, the record is devoid of any cost information for the subject and comparables. At the hearing, the Administrative Law Judge ordered the board of review to provide the costs of construction for the subject and comparables. The board of review did not make that filing as ordered.

Further, the board of review provided a copy of a stipulation between the appellant and board of review for tax year 2020, in which the appellant accepted a farm building assessment for the subject that is equivalent to the assessment that is under appeal.

Based on this limited record, and after considering adjustments to the best comparables for differences when compared to the superior 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:

May 21, 2024



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

Meridithe Steinhauer, by attorney:  
James G. Militello III  
Prime Law Group, LLC  
747 Eastwood Drive  
Woodstock, IL 60098

COUNTY

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