



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

APPELLANT: Lisa Guzman
DOCKET NO.: 21-06556.001-R-1
PARCEL NO.: 19-07-378-010

The parties of record before the Property Tax Appeal Board are Lisa Guzman, 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: \$20,050
IMPR.: \$45,220
TOTAL: \$65,270

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 split-level dwelling of frame exterior construction with 1,022 square feet of above grade living area. The dwelling was constructed in 1973 and is approximately 48 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, an enclosed screen porch and a 456 square foot garage. The property has an approximately 9,000 square foot site and is located in Crystal Lake, 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 three equity comparables located on the same street the subject. The comparables are improved with split-level dwellings of frame exterior construction with 1,022 square feet of above grade living area and where the comparable dwellings are 48 years old. Each comparable has a basement with finished area, central air conditioning and a 456 square foot garage. Comparable #1 is

reported to have a pool and comparable #3 has a fireplace. The properties have improvement assessments of \$41,508 or \$43,271 or for \$40.61 and \$42.34 per square foot of above grade living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,096 or \$41.19 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,270. The subject has an improvement assessment of \$45,220 or \$44.25 per square foot of above grade living area.

In response to the appellant's evidence, the board of review submitted handwritten comments contending that all of its dwellings represent the same builder's model with the primary difference between the homes being the presence of a fireplace and/or an enclosed screen porch amenity. The board of review noted that the subject property includes both of these elements.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same subdivision as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables are improved with split-level dwellings with 1,022 square feet of above grade living area which were built from 1973 to 1976. Each comparable has a basement with finished area, central air conditioning, and a 456 square foot garage. Four comparables each have one fireplace and three comparables each have an enclosed porch feature.¹ The comparables have improvement assessments that range from \$43,034 to \$48,500 or from \$42.11 to \$47.46 per square foot of above grade 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 record contains seven equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables which lack an enclosed porch feature and/or include a pool in contrast to the subject. The Board gives less weight to board of review comparables #3 and #5, including the common property, which lack an enclosed porch feature.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 which include an enclosed porch feature like the subject and are nearly identical to the

¹ The Board finds board of review comparable #4 has a reported 261 square foot frame enclosed porch reported on a different line than the screen porches for its comparables #1 and #2.

subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$43,034 to \$48,500 or from \$42.11 to \$47.46 per square foot of above grade living area. The subject's improvement assessment of \$45,220 or \$44.25 per square foot of above grade living area falls within the range established by the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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:

April 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

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