



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

APPELLANT: Ronald & Ruthann House  
DOCKET NO.: 21-06672.001-R-1  
PARCEL NO.: 09-07-206-002

The parties of record before the Property Tax Appeal Board are Ronald & Ruthann House, the appellants, by Jessica Hill-Magiera, Attorney at Law 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:** \$3,787  
**IMPR.:** \$53,204  
**TOTAL:** \$56,991

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick and aluminum siding exterior construction with 1,264 square feet of living area.<sup>1</sup> The dwelling was constructed in 1994. Features of the home include a walk-out basement with 978 square feet of finished area, 3 baths, central air conditioning, a fireplace and a three-car garage with 528 square feet of building area. The property has a 4,800 square foot site and is located in Wonder Lake, McHenry Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on eight equity comparables that are located from .19 to .75 of a mile from the subject property. The

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<sup>1</sup> Descriptive information regarding the subject not provided by the appellants is found in the subject's property record card presented by the board of review.

comparables are improved with one-story dwellings ranging in size from 932 to 1,526 square feet of living area. The dwellings were built from 1987 to 1995. Each comparable has a basement, central air conditioning and a garage ranging in size from 520 to 624 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$37,680 to \$54,176 or from \$27.69 to \$36.23 per square foot of living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$43,956 or \$34.78 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 \$56,991. The subject property has an improvement assessment of \$53,204 or \$42.09 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. According to the assessor, after reviewing the appellant's eight comparables, the assessor only considered the appellants' comparables #2, #6, #7 and #8, which are closer in dwelling size to the subject and have improvement assessments ranging from \$34.06 to \$36.23 per square foot of living area. The evidence prepared by the township assessor included a grid analysis labeled "appellant comps" that contained additional descriptive details for the appellants' comparables #2, #6, #7 and #8. The assessor reported that these four comparables have from 1 to 2.5 baths and three of the four comparables have finished basement area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis, prepared by the township assessor, with information on four equity comparables that are located in Wonder Lake. The assessor did not provide the locations of the comparables in relation to the subject. The comparables are improved with one-story dwellings ranging in size from 1,128 to 1,300 square feet of living area. The dwellings were built in 1986 or 1997. Each comparable has a walk-out basement with 564 to 1,102 square feet of finished area, central air conditioning, 2 or 3 baths and a two-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$50,951 to \$61,011 or from \$45.17 to \$49.87 per square foot of living area.

The assessor argued "the township has submitted four properties that are more closely similar to the subject as they all have finished walk-out basement and two-car garages, like the subject." The assessor contended that the range of assessments for all eight properties is \$34.06 to \$49.06 per square foot of living area and the subject is within the range at "\$42.06."

The board of review revealed the subject property was purchased on May 21, 2022, for \$215,000 with many new major repairs and updates being performed prior to listing. The board of review stated, "the current assessed market value is \$181,122 reflecting an assessed building value of \$42.09." The board of review acknowledged the appeal is based on equity. The board of review argued the appellants only provided one home with a finished walk-out like the subject, identified as comparable #5, while the assessor provided four additional comparables that have a finished walk-out, like the subject. The board of review asserted these five comparables have improvement assessments that range from \$35.04 to \$49.87 per square foot of living area with the median being \$46.93 per square foot of living area, which is higher than the subject's

improvement assessment of \$42.09 per square foot of living area. Based on this evidence, the board of review contended the subject has been property assessed.

In rebuttal, counsel for the appellants provided a location map depicting the locations of both parties' comparables in relation to the subject and disclosed the board of review comparables are located from .22 of a mile to 2.19 miles from the subject property. The appellants' counsel argued that the county comparables are not comparable to the subject due to their locations in a different neighborhood and/or being over one mile away from the subject property. Counsel further argued that the appellants' comparables identified as #2, #3, #6, #7 and #8 in the appellants' original grid analysis are acceptable equity comparables and shows that 5 of 5 or 100% of the acceptable equity comparables support a reduction based on building price per square foot.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of 12 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #3, #4, #5 and #8 due to differences from the subject in dwelling size. The Board has given reduced weight to board of review comparables #1, #3 and #4 due to their distant locations from the subject being more than one mile away.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2, #6, and #7, along with board of review comparable #2, which are relatively similar to the subject in location, dwelling size, design and age. However, the Board finds the appellants' comparables each have a fewer number of baths, no fireplace and lack a walk-out basement and/or finished basement area, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments that range from \$38,757 to \$57,093 or from \$34.06 to \$47.50 per square foot of living area. The Board finds board of review #2 is most similar to the subject in size and it has 3 baths, a fireplace and a walk-out basement with finished basement area, like the subject. This most similar comparable has an improvement assessment of \$57,093 or \$47.50 per square foot of living area. The subject's improvement assessment of \$53,204 or \$42.09 per square foot of living area falls within the range established by the best comparables in the record and is well supported by the most similar comparable, board of review comparable #2. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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 19, 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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