



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

APPELLANT: Larry & Asta Scowra
DOCKET NO.: 21-06673.001-R-1
PARCEL NO.: 19-34-162-001

The parties of record before the Property Tax Appeal Board are Larry & Asta Scowra, the appellant, 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 a reduction 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: \$23,451
IMPR.: \$40,950
TOTAL: \$64,401

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 1.5-story dwelling of frame exterior construction with 1,365 square feet of living area. The dwelling was constructed in 1922. Features of the home include a basement, 8 plumbing fixtures, a fireplace and a 192 square foot detached garage.¹ The property has a 7,252 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located in the same subdivision as the subject and within .08 of a mile from the subject property. The comparables are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,312 to 1,455 square feet of living area. The dwellings were

¹ Descriptive information regarding the subject not provided by the appellant is found in the evidence presented by the board of review.

built in 1922 or 1924. Each comparable has a basement, two comparables have central air conditioning, comparable #2 has 1.5 baths and each comparable has a detached garage ranging in size from 240 to 374 square feet of building area. The comparables have improvement assessments ranging from \$32,074 to \$43,729 or from \$24.45 to \$30.52 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$35,825 or \$26.25 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 \$69,358. The subject property has an improvement assessment of \$45,907 or \$33.63 per square foot of living 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, where comparables #1, #2 and #3 were identified as the appellants' comparables and where comparable #4 is identified as the assessor's comparable. The appellants' three comparables were previously described, however, the grid analysis indicated the comparables have either 5 or 7 plumbing fixtures and a detached garage. As to board of review comparable #4, this property is located approximately .08 of a mile from the subject property and in the same subdivision as the subject. The comparable is improved with a 1.5-story dwelling that was built in 1935. The dwelling has a basement, 8 plumbing fixtures, a fireplace and a 340 square foot attached garage. This comparable has an improvement of \$52,306 or \$35.22 per square foot of living area. The board of review proposed a reduction in the subject's improvement assessment to \$44,868 or \$32.87 per square foot of living area.

In rebuttal, counsel for the appellants declined the proposed stipulation. The appellants' attorney argued that county equity comparable #1 is not comparable due to the dwelling being 13 years newer in age and it has a larger lot. The appellants' attorney further argued that the appellants' equity comparables shows that 3 of 3 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of four equity comparables, three of which are common to the parties. The Board has given less weight to board of review comparable #4 due to its newer dwelling age, when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' three common comparables, which are similar to the subject location, dwelling size, design, age and some

features. However, the Board finds these three comparables have fewer plumbing fixtures than the subject and no fireplace, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, two of the three comparables have central air conditioning, unlike the subject, suggesting downward adjustments to these comparables would be necessary. Nevertheless, these best comparables have improvement assessments that range from \$32,074 to \$43,729 or from \$24.45 to \$30.52 per square foot of living area. The subject's improvement assessment of \$45,907 or \$33.63 per square foot of living area falls above the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is 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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