



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

APPELLANT: Elvira Papini
DOCKET NO.: 21-06674.001-R-1
PARCEL NO.: 19-07-251-002

The parties of record before the Property Tax Appeal Board are Elvira Papini, 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: \$23,398
IMPR.: \$63,450
TOTAL: \$86,848

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 two-story dwelling of brick exterior construction with 2,350 square feet of living area. The dwelling was constructed in 1973. Features of the home include central air conditioning, one fireplace and a 529 square foot garage. The property has an approximately 12,002 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 16 equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,499 to 2,544 square feet of living area. The homes were built from 1974 to 1978. Each comparable has central air conditioning, one fireplace and a garage ranging in size from

400 to 462 square feet of building area. The comparables have improvement assessments that range from \$56,409 to \$61,893 or from \$22.40 to \$24.56 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$55,481 or \$23.61 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 \$90,054. The subject has an improvement assessment of \$66,656 or \$28.36 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame and brick exterior construction with 2,261 or 2,282 square feet of living area. The homes were built in 1977 or 1978. Each comparable has a crawl space, central air conditioning, one fireplace and a 483 or 504 square foot garage. The comparables have improvement assessments that range from \$63,601 to \$66,622 or from \$28.07 to \$29.19 per square foot of living area.

The board of review included handwritten comments contending the appellant's comparables are all larger Augusta model homes while the board of review's comparables are "Rames similar in GLA and two story colonial style like the subject" The board of review argued that its comparables that are more similar dwelling sizes relative to the subject, support the subject's improvement assessment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel contended that only above grade living area (AGLA) should be considered when determining a property's improvement assessment and that features such as basements, garages, outdoor amenities and detached structures, which are not living area should be given no weight. Counsel accepted each of the board of review's comparables as comparable to the subject and submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 20 equity comparables, all of which are generally similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments ranging from \$56,409 to \$66,622 or from \$22.40 to \$29.19 per square foot of living area. Excluding the comparables with the lowest and highest improvement assessments, appellant comparable #2 and board of review comparable #2, results in a tighter

range from \$56,981 to \$64,463 or from \$22.40 to \$28.25. The subject's improvement assessment of \$66,656 or \$28.36 per square foot of living area falls above the range established by these 18 comparables. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

November 21, 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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