



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

APPELLANT: Wayne Grove
DOCKET NO.: 21-06675.001-R-1
PARCEL NO.: 19-29-208-010

The parties of record before the Property Tax Appeal Board are Wayne Grove, 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 **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: \$8,059
IMPR.: \$53,097
TOTAL: \$61,156

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 is improved with a one-story dwelling of frame construction containing 972 square feet of living area. The dwelling was built in 1959. Features of the home include a full walk-out basement that is partially finished, two fireplaces,¹ and central air conditioning. The property has a 10,041 square foot site and is in Lake in the Hills, 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 12 equity comparables improved with one-story dwellings of frame or brick construction that range in size from 930 to 1,062 square feet of living area. The homes were built from 1949 to 1957. Each

¹ The board of review reported the subject dwelling has a walk-out basement that is partially finished and two fireplaces, which is supported by the copy of the subject's property record card submitted by the board of review.

comparable has a basement, eight comparables have central air conditioning, and two comparables have one fireplace. Each comparable is located in the same subdivision as the subject property. The comparables have improvement assessments ranging from \$11,035 to \$43,670 or from \$11.87 to \$45.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$38,515.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,156. The subject property has an improvement assessment of \$53,097 or \$54.63 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings that range in size from 960 to 1,064 square feet of living area. The homes were built from 1952 to 1975. Each comparable has a walk-out basement with four being partially finished, four comparables have central air conditioning, two comparables each have one fireplace, and each comparable has either an attached or detached garage ranging in size from 312 to 576 square feet of building area. The comparables are in the same subdivision as the subject property. Their improvement assessments range from \$51,826 to \$62,214 or from \$53.32 to \$58.47 per square foot of living area. The board of review contends the subject property is properly assessed.

The board of review submission also included a copy of the subject's property record card and a grid analysis of appellant's equity comparables #9 through #12 disclosing that none had a walk-out basement but three had finished basement area.

The appellant's counsel submitted a rebuttal statement noting that four comparables outlined by the board of review were the same properties as appellant's comparables #9 through #12.

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 seventeen comparables submitted by the parties to support their respective positions. The Board gives little weight to appellant's comparable #1 as this property has an improvement assessment that is an outlier being significantly below the improvement assessments of the remaining comparables in this record. The Board gives little weight to board of review comparables #2, #3 and #4 as each is improved with a home that is significantly newer than the subject dwelling. The remaining comparables have varying degrees of similarity to the subject property. The appellant did not disclose whether his comparables have finished basement area, as does the subject property, although the board of review disclosed appellant's comparables #10, #11 and #12 have partial finished basements, which detracts from the appellant's analysis. Nevertheless, each of the appellant's comparables would require an upward

adjustment as they have one or two less fireplaces than the subject. Four of the appellant's remaining comparables have no central air conditioning as does the subject property suggesting each of these properties would require an upward adjustment to make them more equivalent to the subject property for this feature. Board of review comparable #1 has no fireplace and no central air conditioning, as does the subject property, suggesting this property would require upward adjustments for these features. Board of review comparable #5 has only one fireplace, no central air conditioning, and an unfinished basement, suggesting this property would require upward adjustments for these features. However, board of review comparables #1 and #5 each have a detached garage, whereas the subject has no garage, suggesting these two comparables would require downward adjustments for this feature. Appellant's comparable #2 through #12 and board of review comparables #1 and #5 have improvement assessments ranging from \$36,330 to \$54,947 or from \$36.62 to \$57.24 per square foot of living area. The subject's improvement assessment of \$53,097 or \$54.63 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the suggested adjustments to the comparables to make them more equivalent to the subject dwelling, 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 improvement 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:

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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