



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

APPELLANT: Earl & Jillian McLaughlin
DOCKET NO.: 21-06678.001-R-1
PARCEL NO.: 19-13-178-001

The parties of record before the Property Tax Appeal Board are Earl and Jillian McLaughlin, 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 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: \$26,715
IMPR.: \$51,899
TOTAL: \$78,614

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 is improved with a two-story dwelling of frame construction containing 1,683 square feet of living area. The dwelling was built in 1978. Features of the home include an unfinished basement, central air conditioning, and a garage with 522 square feet of building area. The property has a 17,115 square foot site located in Cary, Algonquin 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 three equity comparables improved with two-story dwellings of frame construction that range in size from 1,707 to 1,746 square feet of living area. The homes were built from 1968 to 1976. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 454 to 484 square feet of building area. The comparables are in the same neighborhood as

the subject property. Their improvement assessments range from \$50,990 to \$57,484 or from \$29.20 to \$33.27 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$51,899.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,823. The subject property has an improvement assessment of \$63,108 or \$37.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of frame construction that range in size from 1,946 to 2,014 square feet of living area. The homes were built from 1976 to 1987. Each comparable has a basement, central air conditioning, a garage ranging in size from 504 to 676 square feet of building area. Two comparables have one fireplace. The comparables are in the same neighborhood as the subject property. Their improvement assessments range from \$66,606 to \$86,811 or from \$33.17 to \$44.61 per square foot of living area. The board of review contends its comparable #3 is the most similar in style, however, it is bigger than the subject. The board of review stated the subject's improvement assessment of \$37.50 per square foot of living area appears appropriate.

In rebuttal appellants' counsel argued that the properties submitted by the board of review are not comparable to the subject as they are 15% or 19% larger than the subject dwelling.

Conclusion of Law

The appellants 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 Board finds the best evidence of assessment equity to be the comparable properties submitted by the appellants as they are improved with homes more similar to the subject dwelling in size than are the comparables submitted by the board of review. Each of the appellants' comparables has a fireplace whereas the subject dwelling has no fireplace indicating each would require a downward adjustment to make them more equivalent to the subject for this feature. These comparables have improvement assessments that range from \$50,990 to \$57,484 or from \$29.20 to \$33.27 per square foot of living area. The subject's improvement assessment of \$63,108 or \$37.50 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Earl & Jillian Mclaughlin, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098