



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

APPELLANT: Stanley & Dolores Penczak  
DOCKET NO.: 21-06679.001-R-1  
PARCEL NO.: 19-20-327-006

The parties of record before the Property Tax Appeal Board are Stanley and Dolores Penczak, 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:** \$9,133  
**IMPR.:** \$53,221  
**TOTAL:** \$62,354

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 split-level dwelling with frame and masonry exterior walls containing 1,064 square feet of living area. The dwelling was built in 1975. Features of the home include a partial basement that is partially finished with a recreation room,<sup>1</sup> central air conditioning, one fireplace and an attached garage with 456 square feet of building area. The property is also improved with a detached garage with 576 square feet of building area. The property has a 10,631 square foot site and is in Lake in the Hills, Algonquin Township, McHenry County.

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<sup>1</sup> The board of review described the subject dwelling as having a basement partially finished with a recreation room which was supported by the copy of the subject's property record card submitted by the board of review. This description was not refuted by the appellant in rebuttal.

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 split-level dwellings each with 1,040 square feet of living area. The homes were built in 1973. Each comparable has a basement and one comparable has a fireplace. These properties are located from .27 to .63 of a mile from the subject property. The improvement assessments are \$41,999 and \$46,416 or \$40.38 and \$44.63 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$42,968.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,354. The subject property has an improvement assessment of \$53,221 or \$50.02 per square foot of living area.

In rebuttal the board of review asserted that the subject property has both an attached and detached garage while the appellants' comparables have no garage. The board of review presented a grid analysis of the appellants' comparables disclosing each property has a basement that is partially finished.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables that were identified by the township assessor. The comparables are improved with bi-level dwellings that range in size from 1,080 to 1,168 square feet of living area. The homes were built from 1970 to 1986. Each comparable has a basement that is partially finished, and an attached garage ranging in size from 360 to 576 square feet of building area. Four comparables have central air conditioning and two comparables have one fireplace. These properties are located from .17 to 1.25 miles from the subject property. Their improvement assessments range from \$47,456 to \$58,927 or from \$43.94 to \$54.08 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables as these properties are improved with dwellings more similar to the subject in features than are the comparables provided by the appellants. The Board finds, however, that each of the board of review comparables would require an upward adjustment because none of the properties has an additional detached garage that the subject has, one comparable does not have central air conditioning which is a feature of the subject property, and three comparables have no fireplace while the subject property has one fireplace. These comparables have improvement assessments that range from \$47,456 to \$58,927 or from \$43.94 to \$54.08 per square foot of living area. The

subject's improvement assessment of \$53,221 or \$50.02 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested positive adjustments to the comparables for the differences from the subject property. Less weight is given the appellants' comparables as none of these properties have a garage, none of the comparables have central air conditioning, and two of the comparables have no fireplace, all features of the subject property. Based on this record 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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APPELLANT

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COUNTY

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