



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

APPELLANT: Drew McGregor  
DOCKET NO.: 21-06681.001-R-1  
PARCEL NO.: 19-19-301-030

The parties of record before the Property Tax Appeal Board are Drew McGregor, 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:** \$27,970  
**IMPR.:** \$100,762  
**TOTAL:** \$128,732

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 frame and masonry exterior construction with 3,210 square feet of living area. The dwelling was constructed in 2003. Features of the home include a walk-out basement with 1,282 square feet of finished area, central air conditioning, one fireplace and a 681 square foot garage. The property has an approximately 13,573 square foot site and is located in Lake in the Hills, 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 12 equity comparables located in the same subdivision as the subject. The comparables are improved with two-story dwellings ranging in size from 3,119 to 3,350 square feet of living area.

The homes were built from 1998 to 2004. Each comparable is reported to have a basement,<sup>1</sup> central air conditioning and a garage ranging in size from 610 to 1,014 square feet of building area. Eleven homes each have one fireplace. The comparables have improvement assessments that range from \$86,789 to \$96,760 or from \$27.37 to \$29.81 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$92,752 or \$28.89 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 \$128,732. The subject has an improvement assessment of \$100,762 or \$31.39 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same subdivision as the subject property. Board of review comparables #3 and #6 are the same properties as the appellant's comparables #5 and #10, respectively. The comparables are improved with two-story dwellings ranging in size from 3,181 to 3,280 square feet of living area. The homes were built from 1998 to 2005. Each comparable has a walk-out style basement, with five having 1,282 or 1,288 square feet of finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 654 to 681 square feet of building area. The comparables have improvement assessments that range from \$93,984 to \$111,218 or from \$28.65 to \$34.96 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The board of review submitted handwritten comments critiquing the appellant's comparables asserting that eight of the 12 are the same model as the subject but that only three of these have walk-out basements with finished area like the subject.

In rebuttal, the appellant's counsel argued only above grade living area should be considered when determining uniformity and that no weight should be given to basements, garages or any other "non-livable" feature of a property. The appellant indicated board of review comparables #1, #2, #4 and #5 to be acceptable, noting board of review comparables #3 and #6 to be duplicates of appellant comparables. Counsel 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

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<sup>1</sup> No details regarding basement amenity of the appellant's comparables was disclosed in the appellant's grid analysis.

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.

As an initial matter, the Board finds the appellant's counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The record contains 16 equity comparables for the Board's consideration, as two properties were common to both parties. The Board gives less weight to appellant comparables #1 through #9, #11 and #12 along with board of review comparable #3, one of the common properties, which have unfinished basement area in contrast to the subject's finished basement.

The Board finds the best evidence of assessment equity to be appellant comparable #10 as well as board of review comparables #1, #2, #4, #5 and #6, including one of the common properties, which are similar to the subject in location and age and identical or nearly identical to the subject in dwelling size, basement finish and other features. These comparables have improvement assessments ranging from \$95,117 to \$111,218 or from \$29.63 to \$34.96 per square foot of living area. The subject's improvement assessment of \$100,762 or \$31.39 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, 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 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

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