



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

APPELLANT: Kenneth Grubb  
DOCKET NO.: 22-03055.001-R-1  
PARCEL NO.: 19-07-251-012

The parties of record before the Property Tax Appeal Board are Kenneth Grubb, the appellant; 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:** \$25,198  
**IMPR.:** \$67,138  
**TOTAL:** \$92,336

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 2022 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 parties appeared before the Property Tax Appeal Board on July 15, 2024 for a hearing at the McHenry County Board of Review in Woodstock pursuant to prior written notice dated April 30, 2024. Appearing was the appellant Kenneth Grubb and on behalf of the McHenry County Board of Review was Sharon Bagby, Chair, Michael Grebenick, Member and Clifton Houghton, Member along with the board of review's witnesses, Rich Kaszniak, Deputy Township Assessor for Algonquin Township and Richard Alexander, Algonquin Township Assessor. Also in attendance was Alejandro Benitez, McHenry County Supervisor of Assessments and Katie Biederer, Secretary to the McHenry County Board of Review.

The subject property consists of a 2-story dwelling of frame exterior construction with 2,296 square feet of living area. The dwelling was constructed in 1976 and is approximately 45 years old. Features of the home include an unfinished basement with 420 square feet of area, central air conditioning, one fireplace and a 441 square foot 2-car garage. The property has an

approximately 12,140 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of these arguments, the appellant submitted information on four equity comparables located on the same street as the subject property. The comparables have sites that range in size from 11,983 to 17,013 square feet of land area and are improved with 2-story dwellings of frame exterior construction with either 2,405 or 2,520 square feet of living area that are 45 years old. Each comparable has a basement with either 450 or 864 square feet of area where two are reported to have finished area, one has an unfinished basement, and one is reported as unknown as to basement finish. Three dwellings have central air conditioning, three homes each have one fireplace and each comparable has a 2-car garage. The comparables have land assessments ranging from \$25,105 to \$27,219 or from \$1.60 to \$2.10 per square foot of land area. The comparables have improvement assessments that range from \$58,529 to \$65,952 or from \$24.34 to \$26.17 per square foot of living area.

Mr. Grubb testified he has lived in the subject neighborhood for 40 years, asserting he is very familiar with home sales in the subject's neighborhood. He testified the Augusta model dwellings are an open concept design while the subject property, a Colony model, has a more traditional interior design. Mr. Grubb testified he didn't feel that Colony model homes were worth more than Augusta model homes.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$76,133<sup>1</sup> with a land assessment of \$22,338 or \$1.84 per square foot of land area and an improvement assessment of \$53,795 or \$23.43 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 \$92,336. The subject has a land assessment of \$25,198 or \$2.08 per square foot of land area and an improvement assessment of \$67,138 or \$29.24 per square foot of living area.

In response to the appellant's evidence and testimony, Mr. Grebenick noted the appellant's comparables #1, #2 and #3 are each Augusta models while comparable #4 was neither a Colony nor an Augusta model contending different style homes with different amenities sell for different prices. Mr. Grebenick further testified the appellant's appeal was based on uniformity of assessment and not on market value.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 12,192 to 18,295 square feet of land area and are improved with 2-story Colony model dwellings like the subject. Each dwelling has frame exterior construction with 2,296 square feet of living area. The homes were built from 1974 to 1976. Each comparable has a 420 square foot basement, with two having finished area. Each dwelling has central air conditioning and a 441 square foot garage. Four homes each have

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<sup>1</sup> At hearing Mr. Grubb stated he miscalculated his assessment request for land using \$1.64 when he had intended to use \$1.84 per square foot for his land assessment which equates to a land assessment request of \$22,338.

one fireplace. The comparables have land assessments that range from \$25,210 to \$27,382 or from \$1.50 to \$2.07 per square foot of land area and improvement assessments ranging from \$65,430 to \$68,172 or from \$28.50 to \$29.69 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal the appellant argued other Colony style homes on the subject's street are significantly updated and therefore not truly comparable to the subject. Mr. Grubb stated there are three styles of homes in the subject's subdivision all built at approximately the same timeframe and by the same builder. Mr. Grubb described the Colony model as a traditional interior layout, the August model as an open style interior and indicated the third style to be a split-level. The appellant contended the Augusta style home is "considered to be more desirable compared to the Colony" but submitted no evidence to support this opinion.

At hearing, Mr. Grubb sought clarification from the board of review asking if the only homes he is able to use for comparison purposes are homes that look just like his, to which Mr. Grebenick responded, if possible, yes. Ms. Bagby added that dwelling size should also be considered and that homes with a larger dwelling size typically have a lower per square foot price due to economies of scale. Mr. Grubb disagreed that 200 or 300 square feet would result in a substantially different per square foot improvement assessment for comparable properties in his neighborhood.

Mr. Grebenick asked the appellant why he had not used a Colony model home directly across the street from the subject property. Mr. Grubb testified that all of the Colony model homes on his street have improvements like enclosed porches and additions which the subject property lacks and that the Colony home across the street has an approximately 23' x 23' enclosed porch with heat. The board of review did not appear to have knowledge of this improvement described by the appellant.

The hearing officer asked Mr. Grebenick if he could explain why the improvement assessments for appellant comparables #1, #3 and #4 and board of review comparables #1 and #5 are lower than the subject's improvement assessment, when these properties are either identical to the subject in dwelling size or have a larger dwelling size and larger basement area. Mr. Grebenick opined the two board of review properties are likely due to lack of a fireplace. As to the appellant's three comparables, Mr. Grebenick directed questions to Deputy Township Assessor, Rich Kaszniak, regarding the overall assessment process in the subject's subdivision.

### **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 parties submitted ten assessment comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #3 and #4 along with board of review comparables #1, #2, #3, #5 and #6 which are less similar to the subject's site size. The Board finds the best evidence of land assessment are appellant comparables #1 and #2 and board of review comparable #4 which are more similar to the subject in site size. These comparables have land assessments ranging from \$25,105 to \$25,660 or from \$1.99 to \$2.10 per square foot of land area. The subject property has a land assessment of \$25,198 or \$2.08 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board finds the best evidence of improvement assessment equity to be board of review comparables #1, #3, #4 and #5 all of which are similar to the subject in location and identical or nearly identical to the subject in age, design, dwelling size, basement amenity and most features. These best comparables have improvement assessments ranging from \$65,430 to \$68,172 or from \$28.50 to \$29.69 per square foot of living area. The subject's improvement assessment of \$67,138 or \$29.24 per square foot of living area falls within the range established by the most similar comparables in this record. The Board gives less weight to the appellant's comparables along with board of review comparables #2 and #6 which are less similar to the subject in dwelling size and/or feature a finished basement in contrast to the subject's unfinished basement. After considering adjustments to the 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: \_\_\_\_\_

August 20, 2024



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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