



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

APPELLANT: Brian Krueger
DOCKET NO.: 22-03074.001-R-1
PARCEL NO.: 19-14-427-002

The parties of record before the Property Tax Appeal Board are Brian Krueger, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$34,895
IMPR.: \$95,197
TOTAL: \$130,092

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 subject property consists of a 2-story dwelling of frame exterior construction with 3,251 square feet of living area. The dwelling was built in 1952. Features of the home include a crawl space foundation,¹ central air conditioning, one fireplace, a garage with 912 square feet of building area. The property has a 51,463 square foot site and is located in Trout Valley, 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 three equity comparables located in the same neighborhood code as the subject property and within 0.6 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size

¹ The Board finds the best description of the subject's foundation was found in the property record card presented by the board of review.

from 2,905 to 3,209 square feet of living area. The homes were built from 1957 to 1963. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 471 to 979 square feet of building area. These properties have improvement assessments ranging from \$91,558 to \$99,368 or from \$30.97 to \$31.94 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$87,777 or \$27.00 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 \$130,092. The subject property has an improvement assessment of \$95,197 or \$29.28 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 located in the same neighborhood code as the subject and within 0.52 of a mile from the subject. Board of review comparables #4 and #5 are the same properties as the appellant's comparables #1 and #3, respectively. The comparables are improved with 1.5-story or 2-story dwellings ranging in size from 2,905 to 3,569 square feet of living area. The homes were built from 1957 to 1963. The board of review reported that two comparables each have a partial basement with finished area and that three comparables each lacked basement area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 540 to 1,025 square feet of building area. These properties have improvement assessments ranging from \$92,777 to \$163,228 or from \$30.97 to \$45.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of six equity comparables, which includes two comparables shared by the parties, to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables and board of review comparables #4 and #5, which includes the two common comparables, due to their basement foundations, a feature the subject lacks. The Board also gives less weight to board of review comparable #3 which differs from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are relatively similar to the subject in location, age, dwelling size, and features. The comparables have improvement assessments of \$126,731 and \$163,228 or of \$36.14 and \$45.48 per square foot of living area. The subject's improvement assessment of \$95,197 or \$29.28 per square foot of living area falls below the improvement assessments of the two most

similar comparables in this record. Based on this evidence and after considering adjustments to the two best comparables for differences when compared to the subject, 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:

April 16, 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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