



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

APPELLANT: Jung Hochul
DOCKET NO.: 22-03075.001-R-1
PARCEL NO.: 19-30-302-006

The parties of record before the Property Tax Appeal Board are Jung Hochul, 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 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: \$25,924
IMPR.: \$127,161
TOTAL: \$153,085

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 3,582 square feet of living area. The dwelling was built in 2017. Features of the home include an unfinished English basement, central air conditioning, one fireplace, 2.5 bathrooms, and a garage with 699 square feet of building area. The property has an approximately 14,580 square foot site and is located in Algonquin, Algonquin Township, Lake 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 four equity comparables located in the subject's assessment neighborhood. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,707 to 3,847 square feet of living area. The dwellings were built in either 2005 or 2006. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning,

one fireplace, 3.5 or 4.5 bathrooms, and a garage ranging in size from 639 to 989 square feet of building area. The comparables have improvement assessments ranging from \$82,210 to \$134,817 or from \$21.37 to \$36.27 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,017. The subject property has an improvement assessment of \$130,093 or \$36.32 per square foot of living area.

The board of review critiqued the appellant's comparables for age and dwelling size. The board of review also asserted that the appellant's comparable #4 was "in poor condition due to a foreclosure" and a rehab on this property was completed after January 1, 2022. The board of review provided a copy of a Multiple Listing Service datasheet for appellant's comparable #4 in support of its assertion.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's assessment neighborhood. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,209 to 3,707 square feet of living area. The dwellings were built in either 2006 or 2017. The comparables each have a basement with two having finished area, where comparable #3 was described as an English style. Each comparable has central air conditioning, 2.5 to 4.5 bathrooms, and a garage ranging in size from 681 to 989 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$109,601 to \$134,447 or from \$34.15 to \$37.07 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables for the Board's consideration, which includes one comparable shared by the parties. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #2, which includes the common comparable, due to differences from the subject in age and/or basement finish.

The Board finds the best evidence of assessment equity are the board of review's comparables #3 and #4 which are overall more similar to the subject in design, age, dwelling size, and most features, except when compared to the subject the board of review comparable #3 has two additional full bathrooms and board of review comparable #4 is smaller in size and lacks a fireplace, a feature of the subject. Nevertheless, these two comparables have improvement

assessments of \$117,154 and \$129,788 or of \$36.28 and \$37.07 per square foot of living area. The subject's improvement assessment of \$130,093 or \$36.32 per square foot of living area falls above the best comparables in this record on an overall improvement assessment basis but is bracketed by them on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is warranted.

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

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

APPELLANT

Jung Hochul, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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