



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

APPELLANT: Robert & Lori Shannon  
DOCKET NO.: 22-03090.001-R-1  
PARCEL NO.: 18-02-129-003

The parties of record before the Property Tax Appeal Board are Robert & Lori Shannon, the appellants; 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:** \$15,242  
**IMPR.:** \$124,207  
**TOTAL:** \$139,449

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 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 1-story dwelling of frame exterior construction with 2,714 square feet of living area.<sup>1</sup> The dwelling was built in 2005. Features of the home include a partial basement, central air conditioning, one fireplace, and a 3-car garage with 817 square feet of building area.<sup>2</sup> The property also features a 609 square foot inground swimming pool. The property has an approximately 20,019 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

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 located in the subject's assessment neighborhood. The comparables are improved

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<sup>1</sup> The best evidence of the subject's size was found in the property record card presented by the board of review.

<sup>2</sup> The best evidence of the subject's garage size was found in the property record card presented by the board of review.

with 1-story dwellings of brick exterior construction ranging in size from 2,730 to 3,264 square feet of living area. The dwellings were built from 2004 to 2007. Each comparable has a basement, central air conditioning, one or two fireplaces, and a 3-car or a 4-car garage with either 750 or 800 square feet of building area. The comparables have improvement assessments ranging from \$126,424 to \$139,595 or from \$42.77 to \$46.31 per square foot of living area.<sup>3</sup>

The appellants also provided copies of property information obtained from Grafton Township property searches via the Internet for the subject and each suggested comparable, which includes nearby sales information for these properties. However, the Board will not consider this market value data, as it is not responsive to the appellants' assessment inequity argument. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$114,175 or \$42.07 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 \$139,449. The subject property has an improvement assessment of \$124,207 or \$45.77 per square foot of living area.

The board of review asserted that there are no similar style homes with pools in the subject's subdivision. Grafton Township, through written memorandum, indicated that the appellants had miscalculated the buildings' improvements per square foot in their submitted grid analysis and the appellants' comparables #1 and #3 were larger homes than the subject which due to marginal utility "will have a smaller price per square foot but a larger total over all," for age and dwelling size. Grafton Township also asserted that the subject's "Building/SF price" falls within the range of assessor supplied comparables, assessor comparable #3 was also provided by the appellant, and the assessor supplied comparables lacked inground swimming pools.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located in the subject's assessment neighborhood. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables are improved with 1-story dwellings of brick or frame exterior construction ranging in size from 2,603 to 2,905 square feet of living area. The dwellings were built from 2001 to 2007. The comparables each have a basement, where five comparables were described as either an English or a walkout style. Each comparable has central air conditioning, one or two fireplaces, and a 3-car garage ranging in size from 754 to 1,073 square feet of building area. The comparables have improvement assessments ranging from \$120,390 to \$135,333 or from \$44.83 to \$47.61 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

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<sup>3</sup> The appellants miscalculated the subject's and comparables' improvement assessments on a per square foot basis in their grid analysis by erroneously including the land square footage in their calculations. The Board has corrected these miscalculations.

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 parties submitted a total of nine equity comparables for the Board's consideration, which includes one comparable shared by the parties. The Board gives less weight to the appellants' comparables #1 and #3 which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2 and board of review's comparables which are more similar to the subject in location, design, age, dwelling size, and most features; however, each comparable lacks an inground swimming pool which is a feature of the subject. These comparables have improvement assessments ranging from \$120,390 to \$135,333 or from \$42.77 to \$47.61 per square foot of living area. The subject's improvement assessment of \$124,207 or \$45.77 per square foot of living area falls within the range established by the best comparables in this record and is well supported considering its inground swimming pool amenity which each of the best comparables lacks. Based on this record and after considering the adjustments to the 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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COUNTY

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