



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

APPELLANT: Kevin Taylor  
DOCKET NO.: 22-03096.001-R-1  
PARCEL NO.: 19-32-201-020

The parties of record before the Property Tax Appeal Board are Kevin Taylor, 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:** \$21,044  
**IMPR.:** \$92,657  
**TOTAL:** \$113,701

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 is improved with a 2-story dwelling of frame exterior construction with 2,242 square feet of living area. The dwelling was built in 1998. Features of the home include an unfinished English style basement, central air conditioning, one fireplace, 2.5 bathrooms, and a garage with 659 square feet of building area.<sup>1</sup> The property has an approximately 10,077 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that are located in the same subdivision as the subject. The comparables have sites that range in size from 10,018 to 18,730 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior

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<sup>1</sup> Property characteristics not disclosed by the appellant was gleaned from the evidence presented by the board of review.

construction with each having 2,242 square feet of living area. The homes were built from 1995 to 1997. Each comparable has a basement with three having finished area, central air conditioning, 2.5 or 3.5 bathrooms, and a garage with 441 square feet of building area. Two comparables each have one fireplace. The comparables sold from March 2021 to July 2022 for prices ranging from \$332,800 and \$343,000 or from \$148.44 to \$152.99 per square foot of living area, land included. The appellant also disclosed in the grid that the subject property sold in August 2017 for a price of \$279,000 or \$124.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$108,323, which would reflect a market value of \$325,002 or \$144.96 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,701. The subject's assessment reflects a market value of \$341,342 or \$152.25 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for McHenry County of 33.31% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum asserting the subject has a larger garage than each of the five comparables submitted and has a superior English basement when compared to four of the five board of review comparables. The board of review noted that its comparables #1 through #4 were the same comparable sales submitted by the appellant. On a second copy of its grid analysis, the board of review identified upward and downward adjustments to several of the property characteristics required to make them more equivalent to the subject. Based on the noted adjustments, the board of review opined that its comparables #1 and #2 would be superior to the subject but its comparables # 3, #4, and #5 would be inferior to the subject, and the subject's market value was bracketed by the sale price on a per square foot basis of these five comparables; therefore, a reduction is not supported.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that are located within the same subdivision as the subject. Board of review comparables #1 through #4 are the same properties as the appellant's comparables #1 through #4, respectively. The comparables were reported to have sites that range in size from 10,073 to 18,871 per square foot of land area. The comparables are improved with 2-story dwellings of frame exterior construction with each having 2,242 square feet of living area. The homes were built from 1994 to 1997. The comparables each have a basement, four of which have finished area and one of which is described as a walkout style. Each comparable has central air conditioning, 2.5 or 3.5 bathrooms, and a garage with 441 square feet of building area. Three comparables each have one fireplace. The comparables sold from March 2021 to July 2022 for prices ranging from \$332,800 to \$350,000 or from \$148.44 to \$156.11 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market

value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales for the Board's consideration, which includes four sales shared by the parties. The Board finds each of the parties' comparables sold proximate in time to the subject's January 1, 2022 assessment date at issue and are similar to the subject in location, design and dwelling size with varying degrees of similarity in age and other features. Each comparable is a slightly older home with a smaller garage when compared to the subject and two comparables each lack a fireplace, a feature of the subject, suggesting upward adjustments would be required for these differences to make these properties more equivalent to the subject. Two comparables each have basement finish, unlike the subject, suggesting downward adjustments for this difference would be necessary to make these properties more equivalent to the subject. Nevertheless, these comparables sold from March 2021 to July 2022 for prices ranging from \$332,800 to \$350,000 or from \$148.44 to \$156.11 per square foot of living area, land included. The subject's assessment reflects a market value of \$341,342 or \$152.25 per square foot of living area, land included, which falls within the range of the comparables in this record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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

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