



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

APPELLANT: Patrick M. & Linda C. Mulcahy  
DOCKET NO.: 22-03127.001-R-1  
PARCEL NO.: 18-28-354-021

The parties of record before the Property Tax Appeal Board are Patrick M. & Linda C. Mulcahy, 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:** \$7,619  
**IMPR.:** \$76,386  
**TOTAL:** \$84,005

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 ranch dwelling of stone and frame exterior construction with 1,473 square feet of living area. The dwelling was constructed in 1978 and is approximately 44 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage with 468 square feet of building area. The property has an 8,400 square foot site and is located in Huntley, Grafton Township, McHenry County.<sup>1</sup>

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 four suggested equity comparables located from 1.1 to 1.9 miles from the subject and in different neighborhoods than the subject property. The comparables are improved with 1-story dwellings of frame or brick exterior construction containing either 1,730 or 1,738 square feet of living area. The dwellings range in age from 43 to 45 years old. Each comparable is reported to have a basement, three with finished area and central air conditioning. Each comparable is reported to have a garage, one of which is a 2-car

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<sup>1</sup> The Board finds the best description of the subject property site size was found in the property record card provided by the board of review, which was not refuted by the appellants in any rebuttal filing.

garage and three comparables contain either 461 or 584 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$68,836 to \$71,771 or from \$39.79 to \$41.49 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$61,424 or \$41.70 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 \$84,005. The subject property has an improvement assessment of \$76,386 or \$51.86 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six suggested equity comparables located within .11 of a mile from the subject and in the same assessment neighborhood as the subject property. The comparables are improved with 1-story dwellings of frame exterior construction ranging in size from 1,265 to 1,474 square feet of living area. The dwellings were built from 1977 to 1979. Each comparable has a basement, central air conditioning and a 2-car garage. Four comparables each have one fireplace. The comparables have improvement assessments ranging from \$68,516 to \$77,989 or from \$51.32 to \$54.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants asserted that the subject's neighborhood is a very small community consisting of 26 homes. The appellants argued that the comparables provided in the appeal petition reflect inconsistent per square foot value in comparison to similar properties outside the subject's subdivision.

The appellants also presented a list of additional comparables, along with the property record cards for these properties. The Board notes that this list of additional comparables includes the board of review comparables. Section 1910.66(c) of the Board's procedural rules provides: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." (86 Ill. Admin. Code §1910.66(c)). Thus, to the extent the appellants are submitting in rebuttal information regarding new comparables not already presented by the appellants or by the board of review with their evidence, the Board finds this new information is barred by Section 1910.66(c).

### **Conclusion of Law**

The taxpayers 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 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.

As an initial matter regarding the appellants' rebuttal evidence, the board finds the rebuttal evidence contained new comparable properties not previously submitted by the appellants.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board shall not consider the three additional comparables submitted by the appellants in conjunction with their rebuttal argument.

The parties provided ten suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables, due to their less proximate locations of over one mile away from the subject and their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables, which are most similar to the subject in location, design, age dwelling size and some features. These comparables have improvement assessments ranging from \$68,516 to \$77,989 or from \$51.32 to \$54.16 per square foot of living area. The subject's improvement assessment of \$76,386 or \$51.86 per square foot of living area falls within the range of the best comparables in the record and appears to be supported after considering appropriate adjustments to the best comparables for differences when compared to the subject.

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 taxation 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 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds no reduction 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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