



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

APPELLANT: Cory Mulvill  
DOCKET NO.: 22-03268.001-R-1  
PARCEL NO.: 09-27-380-023

The parties of record before the Property Tax Appeal Board are Cory Mulvill, the appellant; 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:** \$14,153  
**IMPR.:** \$57,926  
**TOTAL:** \$72,079

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 tri-level dwelling of frame and masonry exterior construction with 1,291 square feet of living area. The dwelling was constructed in 1969 and is approximately 54 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 441 square foot garage. The property has a 13,847 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 7,832 to 12,000 square feet of land area and are improved with tri-level homes of a combination of frame, masonry, brick, and/or siding exterior construction ranging in size from 1,136 to 1,375 square feet of living area. The dwellings range in age from 43 to 64 years old. Each home has a basement with finished area and a garage ranging in size from 275 to 672 square feet of building

area. Three homes each have central air conditioning and one home has a fireplace. The comparables have land assessments ranging from \$8,368 to \$12,820 or \$1.07 or \$1.09 per square foot of land area and have improvement assessments ranging from \$43,883 to \$54,729 or from \$38.36 to \$40.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,079. The subject property has a land assessment of \$14,153 or \$1.02 per square foot of land area and an improvement assessment of \$57,926 or \$44.87 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject, together with a map depicting the locations of the comparables in relation to the subject. The parcels range in size from 9,954 to 13,965 square feet of land area and are improved with split-level homes of frame and brick exterior construction ranging in size from 1,296 to 1,419 square feet of living area. The dwellings were built from 1970 to 1992. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 462 to 624 square feet of building area. The comparables have land assessments ranging from \$10,807 to \$14,164 or \$1.01 and \$1.09 per square foot of land area and have improvement assessments ranging from \$63,588 to \$64,586 or from \$45.52 to \$49.10 per square foot of living area.

The board of review submitted a letter from the township assessor contending that the appellant's comparables differ from the subject in central air conditioning amenity, fireplace amenity, bathroom count, and/or garage size.

### **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 record contains a total of seven equity comparables for the Board's consideration. With regard to land assessment equity, the Board finds the comparables are relatively similar to the subject in site size and location. The comparables have land assessments ranging from \$8,368 to \$14,164 or from \$1.01 to \$1.09 per square foot of land area. The subject's land assessment of \$14,153 or \$1.02 per square foot of land area falls within the range established by the comparables in this record. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables and the board of review's comparable #3, due to substantial differences from the

subject in dwelling size, age, and/or central air conditioning amenity. The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of \$63,588 and \$63,637 or \$47.31 and \$49.10 per square foot of living area, respectively. The subject's improvement assessment of \$57,926 or \$44.87 per square foot of living area falls below the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant 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: March 26, 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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