



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

APPELLANT: John & Patricia Malina
DOCKET NO.: 22-03286.001-R-1
PARCEL NO.: 14-28-302-007

The parties of record before the Property Tax Appeal Board are John & Patricia Malina, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$32,754
IMPR.: \$94,081
TOTAL: \$126,835

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 2-story dwelling of frame exterior construction with 2,576 square feet of living area.¹ The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a garage with 630 square feet of building area, and a 648 square foot in-ground swimming pool. The property is located on a 38,333 square foot site in Crystal Lake, Nunda 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 eight suggested

¹ The Board finds the best description of the subject property is found in the board of review's evidence that included a memorandum from the assessor, the subject's property record card, photographs, and a schematic diagram with dimensions of the dwelling and other improvements, disclosing the subject has a garage and an inground swimming pool, which were not reported by the appellants.

equity comparables located in the subject's assessment neighborhood code and within 0.44 of a mile from the subject. The appellants reported that the comparables are improved with 2-story dwellings of frame, vinyl, aluminum, or brick and vinyl exterior construction ranging in size from 2,476 to 2,640 square feet of living area. The dwellings were built from 1987 to 1989. The comparables are each reported to have a basement with finished area. Each home also features central air conditioning, one fireplace, and a garage ranging in size from 301 to 660 square feet of building area.² The comparables have improvement assessments ranging from \$59,682 to \$86,200 or from \$22.76 to \$32.76 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,835. The subject property has an improvement assessment of \$94,081 or \$36.52 per square foot of living area.

In response to the appellants' appeal, the board of review submitted through the township assessor a grid analysis of all the appellants' comparables and three additional comparables by the board of review, along with location maps, photographs and property record cards of all the appellants' comparables. In a written memorandum to the Board, the board of review critiqued the parties' comparables identifying differences and similarities to the subject. The board of review opined that the appellant's comparables #3 and #4 as well as board of review comparables #2 and #3 were most similar to the subject but still inferior due to differences in garage size, fireplace count, and lack of inground swimming pools.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's assessment neighborhood. The comparables are improved with 2-story dwellings of frame or vinyl exterior construction with each having 2,576 square feet of living area. The dwellings were built in either 1987 or 1988. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one fireplace, and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$87,345 to \$88,264 or from \$33.91 to \$34.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend assessment inequity with respect to the subject's improvement 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.

² Property characteristics of the comparables not disclosed by the appellants were gleaned from the evidence presented by the board of review.

The parties submitted a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #1 which the record disclosed had a substantially lower improvement assessment and appears to be an outlier in relation to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. However, the evidence submitted by the board of review disclosed none of these comparables have an inground swimming pool, like the subject, and these most similar comparables would also require other varied adjustments for differences from the subject including but not limited to fireplace count, garage size, and/or lack of basement finish. Nevertheless, these comparables have improvement assessments ranging from \$80,222 to \$88,264 or from \$31.83 to \$34.26 per square foot of living area. The subject's improvement assessment of \$94,081 or \$36.52 per square foot of living area falls above the range established by the best comparables in this record and is logical considering its superior amenities when compared to the remaining comparables. Based on this record and after considering adjustments to the 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

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

APPELLANT

John & Patricia Malina, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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