



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

APPELLANT: Eric H. Wyss
DOCKET NO.: 22-03288.001-R-1
PARCEL NO.: 14-01-310-004

The parties of record before the Property Tax Appeal Board are Eric H. Wyss, the appellant, 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: \$39,490
IMPR.: \$75,253
TOTAL: \$114,743

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 1-story dwelling of brick and frame exterior construction with 1,712 square feet of living area. The dwelling was built in 1960. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and a 644 square foot garage.¹ The property is reported to have an 11,326 square foot site and is located in McHenry, Nunda Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables that are located in the same neighborhood code as the subject. The comparables are improved with 1-story dwellings of brick, frame, or brick and vinyl exterior construction ranging

¹ The best evidence of the subject's description was found in the property record card presented by the board of review.

in size from 1,558 to 1,858 square feet of living area. The dwellings were built from 1958 to 1966. Five comparables each have central air conditioning. Each comparable has one fireplace. The appellant indicated none of the properties have basement foundations and garage amenities were “unknown.” The comparables have improvement assessments ranging from \$49,287 to \$63,025 or from \$28.56 to \$34.74 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$53,882 or \$31.47 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 \$114,743. The subject property has an improvement assessment of \$75,253 or \$43.96 per square foot of living area.

The board of review also submitted a memorandum prepared by the township deputy assessor which asserted that none of the six comparables submitted by the appellant were located on the Fox River, like the subject, although two of these comparables were located on a channel feeding the Fox River. The seven board of review comparables were described as each being located on the Fox River which “historically have more value than those on the channel”, six of which are on the same street as the subject.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables that are located in the same subdivision as the subject. The comparables are improved with 1-story dwellings of brick, frame, brick and frame, or brick and vinyl exterior construction ranging in size from 1,720 to 1,970 square feet of living area. The dwellings were built from 1958 or 2006. Each comparable has a crawl space foundation and a garage ranging in size from 340 to 648 square feet of building area. Six comparables each have central air conditioning and one fireplace. The comparables have improvement assessments ranging from \$71,078 to \$83,762 or from \$37.49 to \$45.80 per square foot of living area.

Based on this evidence, the board of review requested no change in the subject’s improvement assessment as it is within the range of similar homes on the Fox River.

In written rebuttal, the appellant asserted that that only “the Above Ground Living Area” should be considered in determining. Based on the evidence presented, the appellant’s counsel argued that the evidence supported a reduction.

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 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 thirteen suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack clarity as to foundation type and garage amenity, if any, for these properties which are necessary for the Board to make a meaningful analysis of the similarities and differences of these comparables in relation to the subject. The Board also gives less weight to board of review comparables #3 and #6 due to differences in age when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining board of review comparables which are overall more similar to the subject in location, dwelling size, design, age and most features. The best comparables have improvement assessments that range from \$71,078 to \$81,770 or from \$37.49 to \$45.42 per square foot of living area. The subject's improvement assessment of \$75,253 or \$43.96 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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:

May 21, 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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