



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

APPELLANT: Wayne Grove
DOCKET NO.: 22-03291.001-R-1
PARCEL NO.: 19-29-208-915

The parties of record before the Property Tax Appeal Board are Wayne Grove, 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 A Reduction 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: \$10,645
IMPR.: \$45,666
TOTAL: \$56,311

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 frame exterior construction with 972 square feet of living area. The dwelling was built in 1959. Features of the home include a partially finished walkout basement, central air conditioning, and two fireplaces.¹ The property has an approximately 19,181 square foot site and is located in Lake In the Hills, Algonquin 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 five equity comparables that are located in the subject's assessment neighborhood code and within 0.42 of a mile from the subject. The comparables are improved with 1-story dwellings of brick or frame

¹ The evidence presented by the board of review disclosed the subject has a walkout basement and two fireplaces, which was unrefuted in written rebuttal by the appellant.

exterior construction ranging in size from 958 to 1,172 square feet of living area. The dwellings were built from 1949 to 1957. Each comparable has a partially finished basement. Two comparables each have central air conditioning. One comparable has one fireplace. The comparables have improvement assessments ranging from \$41,917 to \$72,099 or from \$41.10 to \$48.37 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$45,666 or \$46.98 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 \$67,639. The subject property has an improvement assessment of \$56,994 or \$58.64 per square foot of living area.

In the "Notes on Appeal", the board of review noted that it would stipulate to \$57.90 per square foot of living area due to the evidence indicating the subject has a walkout basement.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located in the subject's assessment neighborhood code and within 0.10 of a mile from the subject. The comparables are improved with 1-story dwellings of frame exterior construction ranging in size from 930 to 1,042 square feet of living area. The dwellings were built from 1953 to 1976. The comparables each have a basement, three of which are walkout style and four of which have finished area. Each comparable has central air conditioning. Four comparables each have one fireplace. Four comparables each have one fireplace. Four comparables each have a garage ranging in size from 240 to 547 square feet of building area. The comparables have improvement assessments ranging from \$48,086 to \$62,180 or from \$46.42 to \$60.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel acknowledges the stipulation from the board of review offering to stipulate to \$57.90 per square foot of living area and indicated the stipulation was being rejected.

In written rebuttal, the appellant asserted that only "the Above Ground Living Area" should be considered in determining uniformity and critiqued the appellant's comparables on location, dwelling size, age, and style. The appellant also asserted that none of the board of review comparables were comparable to the subject due to differences in age and/or garage amenity. Based on the evidence presented, the appellant's counsel argued that the evidence supported a reduction.

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of ten suggested equity comparables for the Board's consideration. The Board also gives less weight to the board of review comparables which differ from the subject in age and/or have a garage amenity, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are overall more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$41,917 to \$72,099 or from \$41.10 to \$48.37 per square foot of living area. The subject's improvement assessment of \$56,994 or \$58.64 per square foot of living area falls above the range established by the best comparables in this record and is excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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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COUNTY

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