



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

APPELLANT: Kevin & Kimberly Schulke  
DOCKET NO.: 22-03298.001-R-1  
PARCEL NO.: 19-24-251-058

The parties of record before the Property Tax Appeal Board are Kevin & Kimberly Schulke, 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:** \$71,360  
**IMPR.:** \$137,378  
**TOTAL:** \$208,738

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 3,713 square feet of living area. The dwelling was constructed in 1921 and is approximately 101 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 1,148 square feet of building area. The property has a 25,684 square foot site and is located in Cary, Algonquin Township, Lake County.

The appellants contend assessment inequity with regard to both the land and improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within 5 miles of the subject. The comparables are reported to consist of 2-story dwellings of vinyl siding, vinyl siding, brick, and frame, or brick and cedar exterior construction ranging in size from 3,630 to 4,955 square feet of living area. The homes are 18 to 101 years old. Each dwelling has central air conditioning, a basement with finished area, one to three fireplaces, and a garage ranging in size from 697 to 1,440 square feet of

building area. Comparable #2 has a greenhouse and comparable #4 has an inground swimming pool. The parcels are reported to range in size from 4,600 to 44,400 square feet of land area. The comparables have land assessments reportedly ranging from \$18,666 to \$58,238 or from \$0.58 to \$12.66 per square foot of land area. The comparables have improvement assessments ranging from \$102,801 to \$137,679 or from \$22.35 to \$37.93 per square foot of living area. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$64,694 or \$2.52 per square foot of land area and the improvement assessment be reduced to \$97,479 or \$26.25 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 \$208,738. The subject property has a land assessment of \$71,360 or \$2.78 per square foot of land area and an improvement assessment of \$137,378 or \$37.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within 2.53 miles of the subject. Comparables #1, #2, and #3 are the same properties as appellants' comparables #1, #3, and #4, respectively. The comparables consist of waterfront or water view properties with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 3,008 to 4,429 square feet of living area. The homes were built from 1922 to 2005. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 426 to 1,827 square feet of building area. Seven comparables each have a basement, with five having finished area. The parcels range in size from 22,610 to 40,900 square feet of land area. The comparables have land assessments ranging from \$45,591 to \$95,925 or \$1.03 to \$4.13 per square foot of land area.<sup>1</sup> The comparables have improvement assessments ranging from \$102,801 to \$187,542 or from \$32.04 to \$48.68 per square foot of living area.<sup>2</sup> The board of review also submitted a memorandum noting that the subject is a waterfront property and that it has been remodeled. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend assessment inequity concerning both the land and the improvement assessment 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.

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<sup>1</sup> The parties differ slightly regarding the site sizes and land assessments of the shared comparables. The Board finds the information submitted by the appellants to be the best evidence in the record.

<sup>2</sup> The parties also differ as to the dwelling sizes of the three shared comparables. The Board finds the information submitted by the board of review to be the best evidence of dwelling size in the record.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board, with three comparables being common to the parties. With respect to the land assessment, reduced weight was given to the appellants' comparable #1/board of review comparable #1, appellants' comparable #2, and board of review comparables #6 and #8, which are located more than one mile from the subject. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are more similar to the subject property in location and size. These comparables have land assessments ranging from \$18,666 to \$95,925 or from \$0.58 to \$4.13 per square foot of land area. The subject's land assessment of \$71,360 or \$2.78 per square foot of land area is within the range established by the best comparables in this record. The Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the improvement assessment, the Board finds the parties' comparables are not truly similar to the subject due to differences in location, dwelling size, age, and/or features. Nevertheless, the Board gives reduced weight to the appellants' comparable #1/board of review comparable #1, appellants' comparable #2, and appellants' comparable #4/board of review comparable #3, which differ from the subject in location or inground swimming pool feature. The Board also gives reduced weight to board of review comparables #6 through #8, which are located more than one mile from the subject, differ in foundation, and/or feature a significantly newer dwelling when compared to the subject. The Board finds the best evidence of improvement assessment equity to be the appellants' comparable #3/board of review comparable #2 and board of review comparables #4 and #5, which are more similar to the subject property in age, location, and features. These comparables have improvement assessments that range from \$110,743 to \$154,039 or from \$36.19 to \$48.68 per square foot of living area. The subject's improvement assessment of \$137,378 or \$37.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments 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.

In conclusion, on this record the Board finds no adjustments are warranted on either the subject's land or improvement assessments in light of this evidence.

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:

November 21, 2023



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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