



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

APPELLANT: Larry & Asta Scowra  
DOCKET NO.: 22-03307.001-R-1  
PARCEL NO.: 19-34-162-001

The parties of record before the Property Tax Appeal Board are Larry & Asta Scowra, 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 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:** \$25,172  
**IMPR.:** \$43,956  
**TOTAL:** \$69,128

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 1.5-story dwelling of frame exterior construction with 1,365 square feet of living area. The dwelling was constructed in 1922. Features of the home include a basement, 8 plumbing fixtures, a fireplace and a 192 square foot detached garage.<sup>1</sup> The property has a 7,252 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. The appellants disclosed that the subject dwelling is an owner-occupied residence. The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 21-06673.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the

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<sup>1</sup> Descriptive information regarding the subject not provided by the appellants is found in the evidence presented by the board of review which was not challenged in rebuttal.

assessment of the subject property to \$64,401 based on the evidence submitted by the parties. The appellants also submitted assessment information on three equity comparables to demonstrate the subject was being inequitably assessed. Based on this equity data, a reduction was requested.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,449. The subject property has an improvement assessment of \$49,277 or \$36.10 per square foot of living area. The Notes on Appeal further disclosed that tax year 2019 was the first year of the quadrennial general assessment period meaning that tax years 2021 and 2022 are within the same general assessment period and that a township equalization factor of 1.0734 was applied in 2022 to all non-farm properties in McHenry County. In support of its contention of the correct assessment, the board of review submitted four equity comparables with varying degrees of similarity to the subject property. Based on this equity data, the board of review contended that the subject property is equitably assessed.

In rebuttal, the appellants' counsel argued that the board of review comparables are either larger in dwelling size or newer in age relative to the subject property and, thus, should be given less weight in the Board's analysis.

### **Conclusion of Law**

At issue is whether the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is at issue, the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds that based upon judicial notice that the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board takes notice that the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has

been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0734 was applied in 2022. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, i.e.,  $\$64,401 \times 1.0734 = \$69,128$ .

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

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