



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

APPELLANT: David & Vaiva Scholle
DOCKET NO.: 22-03308.001-R-1
PARCEL NO.: 19-13-351-005

The parties of record before the Property Tax Appeal Board are David & Vaiva Scholle, 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: \$28,910
IMPR.: \$115,134
TOTAL: \$144,044

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 2,274 square feet of living area. The dwelling was constructed in 1975. Features of the home include a walkout-style basement with finished area, central air conditioning, a fireplace and a 531 square foot garage. The property has a 26,540 square foot site and is located in Trout Valley, Algonquin Township, McHenry County.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same neighborhood as the subject and within .58 of a mile from the subject. The comparables consist of 1.5-story dwellings of frame exterior construction. The dwellings were built from 1966 to 1973 and range in size from 2,419 to 2,457 square feet of living area. Each dwelling has a basement with finished area, central air conditioning, a fireplace

and a garage ranging in size from 441 to 576 square feet of building area. The comparables have improvement assessments ranging from \$106,899 to \$115,959 or from \$43.33 to \$47.86 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$102,653 or \$45.14 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 \$144,044. The subject property has an improvement assessment of \$115,134 or \$50.63 per square foot of living area.

In response to the appellants' evidence, the board of review contends that none of the appellants' comparable dwellings have a walkout basement like the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject and within .34 of a mile from the subject. In addition to the grid analysis, the board of review submitted a memorandum, a black and white aerial map depicting the locations of the subject and four board of review comparables along with applicable property record cards. The comparables consist of either 1.5-story or 2-story dwellings of frame exterior construction. The dwellings were built from 1962 to 1978 and range in size from 2,356 to 2,550 square feet of living area. Each dwelling has a walkout-style basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 552 to 672 square feet of building area. The comparables have improvement assessments ranging from \$100,460 to \$131,702 or from \$42.64 to \$53.54 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants asserted that three of the board of review comparables were dissimilar to the subject due to differing design/story height and the comparable #1 was 12% larger than the subject. Nonetheless, comparables #1 and #3 on a square foot basis support a reduction in the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants'

comparables #1, #2 and #3 along with board of review comparables #1 and #3, each of which were built in the 1960's as compared to the subject that was built in 1975.

On this limited record, the Board finds the best evidence of assessment equity to be appellants' comparable #4 and board of review comparables #2 and #4 as each home was built in the 1970's, the comparables are in relatively close proximity to the subject and have similar features. These comparables have improvement assessments that ranging from \$115,959 to \$131,702 or from \$47.86 to \$53.54 per square foot of living area. The subject's improvement assessment of \$115,134 or \$50.63 per square foot of living area falls below the range established by the best comparables in this record in terms of overall value and within the range on a square foot basis.

Based on this record and after considering appropriate adjustments to the best 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: March 26, 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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