



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

APPELLANT: Taylor Reinhard
DOCKET NO.: 22-03347.001-R-1
PARCEL NO.: 20-31-301-002

The parties of record before the Property Tax Appeal Board are Taylor Reinhard, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$89,232
IMPR.: \$151,327
TOTAL: \$240,559

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 is improved with a 2-story dwelling of frame exterior construction containing 4,242 square feet of living area. The dwelling was built in 1992. Features of the home include an 1,800 square foot basement that is partially finished, central air conditioning, one fireplace, and an attached garage with 720 square feet of building area. The subject has an inground swimming pool and two sheds with 300 and 267 square feet of building area.¹ The property has a 4.89-acre site and is located in Barrington 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 three equity

¹ Some of the property characteristics of the subject property were drawn from the property record card submitted by the board of review.

comparables located within the same subdivision as the subject. The appellant did not disclose the proximity of the comparables in relation to the subject but did include a map depicting the locations of the subject and both parties' comparables. The comparables consist of 2-story dwellings of frame or brick exterior construction that range in size from 3,810 to 4,762 square feet of living area. The homes were built in 1979 or 1980. Each comparable has from a 1,286 to a 2,381 square foot basement with one having finished area, central air conditioning, at least one fireplace and a garage ranging in size from 817 to 988 square feet of building area. The comparables have improvement assessments ranging from \$92,029 to \$117,223 or from \$19.32 to \$28.62 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$112,502 or \$26.52 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 \$240,559. The subject property has an improvement assessment of \$151,327 or \$35.67 per square foot of living area.

The board of review submitted a memorandum asserting the subject is a newer home situated amongst some older homes and that the subject property has additional amenities including an inground pool, two sheds, an enclosed porch and a basement with 900 square feet of finished area. The board of review further argued all the appellant's comparables are older homes that are not appropriate for an equity analysis. In addition, the board of review submitted a map depicting the locations of the subject property and the board of review comparables, along with an equity grid analysis prepared by the Algonquin Township assessor.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located from 1.08 to 1.26 miles from the subject within a different subdivision than the subject. The comparables consist of 2-story dwellings that range in size from 4,208 to 4,320 square feet of living area. The homes were built in 1992 or 1993. Each comparable has from a 1,488 to a 3,441 square foot basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 752 to 1,151 square feet of building area. Comparable #1 has a 1,260 square foot barn, and comparable #3 has a 200 square foot shed and an inground swimming pool. The comparables have improvement assessments ranging from \$149,772 to \$171,157 or from \$35.32 to \$39.62 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant 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 for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #1 due to differences in the homes' older ages, basement sizes, and/or lack of a basement finish when compared to the subject. The Board also gives less weight to the board of review comparable #2 that has a 1,260 square foot barn, which is not a feature of the subject property.

The Board finds the best evidence of assessment equity to be the board of review's comparables #4 and #5. These comparables are overall more similar to the subject in age, dwelling size and basement size, but have varying degrees of similarity to the subject in other features. One comparable lacks an inground swimming pool, which is a feature of the subject, suggesting an upward adjustment for this amenity is needed to make it more equivalent to the subject. These two comparables have improvement assessments of \$163,962 and \$171,157 or \$38.96 and \$39.62 per square foot of living area. The subject's improvement assessment of \$151,327 or \$35.67 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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: February 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Taylor Reinhard, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098