



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

APPELLANT: Mona Heggem
DOCKET NO.: 22-03350.001-R-1
PARCEL NO.: 20-08-153-007

The parties of record before the Property Tax Appeal Board are Mona Heggem, 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 **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: \$76,930
IMPR.: \$124,000
TOTAL: \$200,930

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 2-story dwelling of frame exterior construction with 4,427 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial-exposed basement with finished area, central air conditioning, two fireplaces, and a 1,164 square foot attached garage. The property has an approximately 1-acre site and is located in Cary, 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 four equity comparables that are located within the same subdivision as the subject. The comparables consist of 2-story dwellings that range in size from 3,894 to 4,608 square feet of living area. The homes were built from 1974 to 1998. Each dwelling has a basement with finished area, central air conditioning, at least one fireplace, and a garage ranging in size from 762 to 840 square feet

of building area. Comparable #2 has an inground swimming pool.¹ The comparables have improvement assessments ranging from \$87,331 to \$122,612 or from \$22.42 to \$26.61 per square foot of living area. Based on this evidence, the appellant's attorney requested the subject's improvement assessment be reduced to \$108,904 or \$24.60 per square foot of living area.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,472. The subject property has an improvement assessment of \$128,542 or \$29.04 per square foot of living area.

The board of review submitted a memorandum critiquing the appellant's comparables, a map depicting the locations of the subject and the board of review's comparables, a copy of the subject's property record card, and a grid analysis prepared by the Algonquin Township assessor. The township assessor excluded comparable #1 from the grid analysis asserting it should not be used due to its smaller dwelling size.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables that are located in the same subdivision as the subject and within .33 of a mile from the subject. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables consist of 2-story dwellings of frame exterior construction that range in size from 4,042 to 4,608 square feet of living area. The homes were built from 1996 to 2003. The dwellings have basements with three comparables having finished area and three comparables having a partial exposed or walkout style. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 807 to 1,459 square feet of building area. Board of review comparables #1 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$108,353 to \$138,291 or from \$23.51 to \$31.81 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 met this burden of proof and a reduction in the subject's assessment is warranted.

¹ The Board finds appellant's comparable #2, same property as board of review comparable #1, has a pool which was reported by the board of review in its grid analysis,

² In the legal brief, the appellant's attorney requested the subject's improvement assessment be reduced to \$108,904 or \$24.60 per square foot of living area, which was not correctly reflected in Line 2c, 2. of the Residential Appeal petition that indicates an increase was requested in the subject's improvement assessment of \$140,878.

The parties submitted a total of six equity comparables for the Board's consideration as two comparables are common to the parties. The Board gives less weight to the appellant's comparable #1 due to its older aged dwelling when compared to the subject dwelling. The Board also gives less weight to the appellant's comparables #2/board of review comparable #1 and board of review comparable #3 due to presence of an inground swimming pool, which is not a feature of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3/board of review comparable #2 and the board of review's comparables #4 and #5. These comparables are overall more similar to the subject in location, age, and dwelling size but have varying degrees of similarity in other features. Each of these best comparables has a finished basement, unlike the subject's unfinished basement, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These three comparables have improvement assessments that range from \$111,670 to \$138,291 or from \$24.60 to \$31.81 per square foot of living area. The subject's improvement assessment of \$128,542 or \$29.04 per square foot of living area falls within the range established by the best comparables in this record. However, the Board finds the subject's assessment is excessive given the subject lacks a basement finish, a feature of the comparables. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: 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

Mona Heggem, 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