



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

APPELLANT: Carl Faust
DOCKET NO.: 23-04012.001-R-1
PARCEL NO.: 19-14-451-003

The parties of record before the Property Tax Appeal Board are Carl Faust, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$8,735
IMPR.: \$106,160
TOTAL: \$114,895

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 2023 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 and brick exterior construction with 2,416 square feet of living area. The dwelling was built in 1989 and is approximately 34 years old. Features of the home include a 1,281 square foot walkout basement with 1,025 square feet of finished area,¹ central air conditioning, 2 full and 2 half bathrooms, one fireplace, and a 420 square foot garage. The property has a 13,000 square foot 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 three equity comparables that are located in the same neighborhood as the subject and within 0.70 of a mile

¹ Some of the subject's property characteristics were drawn from the property record card provided by the board of review, which was not refuted by the appellant in rebuttal.

from the subject property. The comparables are improved with 2-story dwellings of frame exterior construction with 2,416 square feet of living area. The dwellings were built in 1989 or 1991. Each comparable has a 1,029 square foot basement with 515 or 823 square feet of finished area, 2 full and 1 half bathrooms, central air conditioning, one fireplace, and a 420 square foot garage. The comparables have improvement assessments ranging from \$97,198 to \$102,869 or from \$40.23 to \$42.58 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$101,037 or \$41.82 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 \$114,895. The subject property has an improvement assessment of \$106,160 or \$43.94 per square foot of living area. The board of review noted the appellant's comparables lack walkout basements which is a feature of the subject property and the board of review comparables, and was not refuted by the appellant in rebuttal.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same neighborhood as the subject and within 0.20 of a mile from the subject property. The comparables are improved with 2-story dwellings containing 2,416 or 2,439 square feet of living area. The dwellings were built in 1989 or 1991. The comparables each have a 1,281 square foot walkout basement, with three having 641 or 1,025 square feet of finished area. Each comparable has 2 or 3 full and 1 half bathrooms, central air conditioning, one fireplace and either a 420 or a 630 square foot garage. The comparables have improvement assessments ranging from \$103,060 to \$107,267 or from \$42.66 to \$44.20 per square foot of living area.

Conclusion of Law

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

The record contains a total of seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables and board of review comparables #1 and #2 that are less similar to the subject because they lack a walkout basement or have less or no finished basement area, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #4 which are identical or very similar to the subject in location, age, dwelling size, basement and some features. These comparables have improvement assessments of \$105,135 and \$107,267 or \$43.30 and \$44.18 per square foot of living area. The subject's improvement assessment of \$106,160 or \$43.94 per square foot of living area is bracketed by the improvement assessments of the two best comparables in the record. After considering adjustments to the best

comparables for differences when compared to 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: _____

November 19, 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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