



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

APPELLANT: Barbara Skaliotis
DOCKET NO.: 23-04081.001-R-1
PARCEL NO.: 19-35-252-004

The parties of record before the Property Tax Appeal Board are Barbara Skaliotis, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$19,731
IMPR.: \$89,143
TOTAL: \$108,874

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 1-story dwelling of frame exterior construction with 1,557 square feet of living area. The dwelling was constructed in 1990 and is approximately 33 years old. Features of the home include a 1,530 square foot basement with 1,224 of finished area, central air conditioning and a 400 square foot garage. The property has an approximately 11,250 square foot site¹ and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable properties that are located from .02 of a mile to 3.5 miles from the subject. Comparable #1 is located within the same assessment neighborhood as the subject property, and comparables #2 and #3 are located within different

¹ The Board finds the subject property has 11,250 square feet of land area as provided in the property record card provided by the board of review, which was not refuted by the appellant.

assessment neighborhood than the subject. The comparables have sites that range in size from 10,454 to 14,810 square feet of land area that are improved with 1-story dwellings of frame exterior construction ranging in size from 1,750 to 2,050 square feet of living area. The dwellings were built from 1989 to 1993. Each comparable has from a 1,700 to an 1,882 square foot basement containing from 1,360 to 1,506 square feet of finished area, central air conditioning and from a 420 to a 581 square foot garage. Two comparables each have one fireplace. The comparables sold in January or September 2023 for prices ranging from \$294,000 to \$350,000 or from \$156.10 to \$200.00 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$90,816, which would reflect a market value of \$272,475 or \$175.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,874. The subject's assessment reflects a market value of \$326,655 or \$209.80 per square foot of living area, including land, when using the 2023 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties along with an aerial photograph depicting the location of each comparable in relation to the subject property. The comparables are located within the same assessment neighborhood as the subject from .30 to .60 of a mile from the subject property. The comparables have sites that range in size from 8,909 to 12,138 square feet of land area that are improved with 1-story dwellings of frame exterior construction, each of which have 1,313 square feet of living area. The dwellings are from 37 to 40 years old. Three comparables each have a 1,313 square foot basement with 657 to 1,050 square feet of finished area. Comparables #4 and #5 were each reported to lack a basement. Each comparable has central air conditioning and a 441 square foot garage. One comparable has one fireplace. The comparables sold from July 2022 to May 2023 for prices ranging from \$315,000 to \$340,000 or from \$239.91 to \$258.95 per square foot of living area, including land.

The board of review submitted a letter to the Property Tax Appeal Board comparing the different features of the parties' comparables in relation to the subject, including location, "GLA," interior condition and/or basement finish. The board of review gave no consideration to the appellant's comparables #2 and #3 due to their different locations, whereas all the other comparables are located in the subject's neighborhood. After adjusting the comparables located within the subject's neighborhood that have a basement for differences in their GLA and finished basement area to the subject, the board of review asserted the subject's assessed value falls at the lower end of the value range established by the sale of the comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's three comparables due to differences in their locations and/or dwelling sizes when compared to the subject property. In addition, the Board gives less weight to the board of review comparables #4 and #5 each of which lack a basement, unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 that sold proximate in time to the January 1, 2023 assessment date. Although these comparables have smaller dwelling sizes than the subject, they are more similar to the subject in location, design, age, foundation type and most features. These three comparables sold from July 2022 to February 2023 for prices ranging from \$315,000 to \$339,000 or from \$239.91 to \$258.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$326,655 or \$209.80 per square foot of living area, including land, which falls within the range established by these comparables on an overall market value basis and below the range on a per-square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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

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 18, 2025

Clerk of the Property Tax Appeal Board

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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