



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

APPELLANT: Damiano Marchiafava  
DOCKET NO.: 23-04113.001-R-1 through 23-04113.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Damiano Marchiafava, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-04113.001-R-1	09-24-203-034	33,954	50,837	\$84,791
23-04113.002-R-1	09-24-252-028	8,174	13,914	\$22,088

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 two parcels. The first parcel is a 15,840 square foot waterfront site improved with a 1-story dwelling of frame exterior construction with 880 square feet of living area.<sup>1</sup> The dwelling was built in 1927 and is approximately 96 years old. Features of the home include a crawl space foundation and one full bathroom. The second parcel is a 10,454 square foot site non-waterfront site improved with a 1,632 square foot pole barn which was built in 2017. The subject property is located in McHenry, McHenry Township, McHenry County.

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<sup>1</sup> The parties disagree as to the subject dwelling's size; however, the Board finds the best evidence is found in the property record card with schematic drawing, including measurements, which was presented by the board of review and unrefuted by the appellant. The property record card for the second parcel also disclosed it was improved with a pole barn.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three riverfront comparable sales, one of which is located on the same street as the subject. The comparables have sites ranging in size from 7,680 to 10,816 square feet of land area. The properties are improved with dwellings ranging in size from 1,124 to 1,428 square feet of living area. The homes were built in either 1930 or 1932. Each comparable has one full bathroom. Comparable #1 is reported to have a 540 square foot basement with exterior access. Comparables #2 and #3 each have a garage with 448 and 396 square feet of building area, respectively. The appellant disclosed comparable #3 was rehabbed in 2018 and provided a Multiple Listing Service printout in support of this disclosure. The properties sold from April 2022 to July 2023 for prices ranging from \$230,000 to \$300,000 or from \$192.58 to \$266.90 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's combined assessment for both parcels be reduced to \$89,881, which would reflect a market value of \$269,670 or \$306.44 per square foot of living area, land included, when using the statutory level of assessment of 33.33%, based on 880 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$106,879. The subject's assessment reflects a market value of \$320,669 or \$364.40 per square foot of living area, land included, 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 and based on 880 square feet of living area.

The board of review indicates it adopts the letter and evidence provided by the McHenry Township Assessor. In a memorandum to the Board, the McHenry Township Assessor disclosed the property characteristics related to both parcels under appeal. The assessor asserted the 2023 total assessment for both of the subject's property reflected a market value of \$320,637. The township assessor further asserted that the township assessor had submitted the best comparable sales and after adjustments to the comparables for differences from the subject, including but not limited to an additional lot and pole barn, the "indicated value of the subject was \$348,450." The board of review's evidence also included photographs of the appellant's comparables, an MLS listing for the sale of the appellant's comparable #1, and a supplemental grid of the board of review comparables with market value adjustments for selected differences of these comparables from the subject to derive the median adjusted market value of \$348,450.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that were all riverfront properties located in the subject's assessment neighborhood, one of which is also located on the same street as the subject. The comparables have sites ranging in size from approximately 6,113 to 15,840 square feet of land area. The properties are improved with 1-story dwellings of vinyl or aluminum siding exterior construction ranging in size from 520 to 1,154 square feet of living area. The homes range in age from 69 to 94 years old. Each comparable has one full bathroom. Three comparables each have central air conditioning. One comparable has a fireplace. Three comparables each have a garage ranging in size from 300 to 480 square feet of building area. The properties sold from July 2022 to June 2023 for prices ranging from \$245,000 to \$405,000 or from \$268.63 to \$471.15 per square foot of living area, land included. Based on this evidence, the board of review recommends confirmation of the subject's current 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which differ substantially from the subject in dwelling size or features a basement foundation, unlike the subject. The Board also gives less weight to board of review comparables #1 and #2 which differ substantially from the subject in dwelling size or age.

The Board finds the best evidence of market value to be the appellant's comparable #3 as well as board of review comparables #3 and #4. These comparables sold proximate in time to the January 1, 2023 assessment date at issue; however, each lacks the additional lot and pole barn, which are features of the subject. These comparables are riverfront properties, like the subject, and the dwellings are similar to the subject in location, age, and dwelling with varying degrees of similarity to the subject in dwelling size. The properties sold for prices ranging from \$300,000 to \$310,000 or from \$266.90 to \$302.58 per square foot of living area, land included. The subject's assessment reflects a market value of \$320,669 or \$364.40 per square foot of living area, land included, which falls above the best comparables sales in this record. However, the subject's higher overall estimated market value basis, based on its total combined assessment, is logical considering the subject property consists of an additional lot and pole barn, which each of the best comparables lacks. After considering adjustments to the best comparables for differences when compared to 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.

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Chairman

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Member

Member

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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: July 15, 2025

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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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