



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

APPELLANT: John Leifel
DOCKET NO.: 23-04117.001-R-1
PARCEL NO.: 19-35-201-024

The parties of record before the Property Tax Appeal Board are John Leifel, the appellant; 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: \$20,545
IMPR.: \$108,350
TOTAL: \$128,895

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 exterior construction with 2,076 square feet of living area. The dwelling was built in 1989 and is approximately 34 years old. Features of the home include a 1,222 square foot basement with 611 square feet of finished area, central air conditioning, 3.5 half bathrooms, one fireplace, a 460 square foot garage, and an inground swimming pool.¹ The property has a 12,944 square foot site and is located in Algonquin, 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 described as being located from one to five blocks from the subject property. The comparables are improved with 2-story dwellings of frame exterior construction

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review, which disclosed the subject has 3.5 bathrooms and was not refuted by the appellant in rebuttal.

that range in size from 1,818 to 2,368 square feet of living area and were built in 1989 or 1992. Each comparable has a 1,034 to a 1,222 square foot unfinished basement, 2.5 bathrooms, central air conditioning and from a 453 to a 532 square foot garage. Three comparables each have one fireplace and a swimming pool. The comparables have improvement assessments ranging from \$90,468 to \$101,040 or from \$38.52 to \$55.58 per square foot of living area. As part of the evidence, the appellant provided copies of the documents related to the subject's 2023 tax year appeal before the McHenry County Board of Review. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$90,468 or \$43.58 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 \$128,895. The subject property has an improvement assessment of \$108,350 or \$52.19 per square foot of living area. The board of review noted in the Notes on Appeal that the subject has a finished basement and an extra bath.

In support of its contention of the correct assessment, the board of review submitted information, on six equity comparables that are described as being located within the same neighborhood code as the subject and within 0.21 of a mile of the subject property.² The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction, each containing 2,076 square feet of living area. The dwellings are from 31 to 34 years old. Each comparable has a 1,222 square foot basement with two comparables having 978 square feet of finished area, 2.5 bathrooms, central air conditioning and a 460 square foot garage. Five comparables have one fireplace. The comparables have improvement assessments ranging from \$100,299 to \$110,880 or from \$48.31 to \$53.41 per square foot of living area.

The appellant submitted a rebuttal letter along with supplemental documentation requesting the Illinois Property Tax Appeal Board (PTAB) to reconsider the appellant's appeal, as the appellant had mistaken the evidence from the McHenry County Board of Review, that was forwarded to them by the PTAB, as a denial of their appeal. As part of the evidence, the appellant provided a spreadsheet with other supportive evidence comparing the differences of the 2022 to 2023 percentage increases in the equalized assessed values of each parties' comparables while highlighting which of the three appellant comparables that have a pool like the subject and the three comparables provided by both parties' party that have larger finished basement but smaller EAV percentage increases in contrast to the subject. Based on the evidence, the appellant requested the Board to reconsider the appeal and also stated the subject's assessment should be reduced asserting: "If you used the average increase on your [sic] comparison of 35%, it would bring down my EAV to \$124,510. If you used the average of the homes in my comparison of 27%, it would bring down my EAV to \$117,132 which I think is a much fairer result."

Conclusion of Law

As an initial matter, in response to the appellant's rebuttal, the Illinois Property Tax Appeal Board (PTAB) notes it did not issue a decision denying appellant's petition; rather, in accordance

² As part of the evidence, the board of review also included a map that will not be considered by the Property Tax Appeal Board as it was for a different docket number and depicted a different subject property and different equity comparables than what was provided in the "Board of Review – Notes on Appeal."

with PTAB's procedural rules, issued a letter dated July 18, 2024, forwarding a copy of the McHenry County Board of Review's Notes on Appeal and evidence to the appellant.

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 ten equity comparables submitted by the parties to support their respective positions before the Property Tax Appeal Board. The PTAB has given less weight to the appellant's comparables. Although three of these four comparables each have a pool, like the subject, these comparables are less similar to the subject in dwelling size, basement size and/or garage size than the board of review comparables that are more similar to the subject in these features.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are located in the same neighborhood code as the subject and are identical or relatively identical to the subject in age, dwelling size, basement size, and garage size. However, each of these comparables have one less bathroom than the subject and no swimming pool, a feature of the subject, suggesting upward adjustments would be required for these two features to make them more equivalent to the subject property. Furthermore, the board of review comparables #4 and #5 each require a downward adjustment for a 978 square foot finished basement area while the board of review's other comparables #1, #2, #3 and #6 each require an upward adjustment for an unfinished basement area when compared to the subject's 611 square foot finished basement area. The board of review's comparables have improvement assessments ranging from \$100,299 to \$110,880 or from \$48.31 to \$53.41 per square foot of living area. The subject's improvement assessment of \$108,350 or \$52.19 per square foot of living area falls within the range of the best comparables in the record both in terms of an overall improvement assessment basis and on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to subject, including but not limited to bathroom count and lack of an inground swimming pool, 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: December 17, 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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