



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Timothy MacDonald
DOCKET NO.: 23-04212.001-R-1
PARCEL NO.: 14-19-476-003

The parties of record before the Property Tax Appeal Board are Timothy MacDonald, 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: \$42,894
IMPR.: \$117,757
TOTAL: \$160,651

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 (PTAB) 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 2,878 square feet of living area.¹ The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a 1,929 square foot unfinished basement, 2.5 bathrooms, central air conditioning, one fireplace and a 1,533 square foot attached 4-car garage. Other improvements include a 1,619 square foot deck, 1,326 square foot concrete patio, a 1,062 square foot inground heated vinyl pool, a 440 square foot pool house, a 3,444 square foot pole building. The property has an approximately 217,158 square foot or 4.99-acre site and is located in Crystal Lake, Nunda Township, Lake County.

¹ The PTAB finds the best description of the subject property was presented by the board of review that included a property record card, a schematic diagram with dimensions, and exterior photographs of the subject dwelling and other improvements, which was unrefuted by the appellant in rebuttal.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal, challenging both the land and improvement assessments of the subject property. In support of these arguments, the appellant submitted information on three comparable properties that are located in Richmond, Marengo, or Harvard within different townships than the subject and are approximately 10 or 15 miles from the subject property.² The comparables have 4.12-acre or 5-acre sites (approximately 179,467 or 217,800 square feet of land area) that are improved with ranch style or 2-story dwellings of brick or frame exterior construction ranging in size from 2,180 to 2,400 square feet of living area. The dwellings are 43 or 46 years old. Each dwelling has a full basement, two of which have 1,200 or 1,600 square feet of finished area, from 2 to 3.5 bathrooms, central air conditioning, one fireplace, and either a 2-car or a 3-car garage. Comparables #1 and #3 each have a pole barn. Comparable #2 has a sun porch. The comparables sold from July to December 2023 for prices ranging from \$340,000 to \$389,900 or from \$148.18 to \$162.46 per square foot of living area, including land. The comparables have land assessments ranging from \$23,597 to \$42,569 or from \$0.13 to \$0.20 per square foot of land area and improvement assessments ranging from \$83,042 to \$92,711 or from \$35.16 to \$40.43 per square foot of living area.³

The appellant provided a letter addressed to the Property Tax Appeal Board (PTAB) along with copies of correspondence from the McHenry County Board of Review and the Nunda Township Assessor's Office and supplemental documentation with notations related to the subject's 2023 real estate complaint with the McHenry County Board of Review. The supplemental documentation included additional information on the appellant's three comparables and printouts from realtor.com on six additional comparable sales. However, the PTAB will not give the six comparables any further consideration as the appellant's evidence did not contain enough descriptive property details for the Board to conduct a meaningful comparative analysis of these comparables to the subject property. The appellant argued the subject's property value has not increased over 16% in the last two years and that the subject's 25-year-old home needs new windows, siding, a roof and other upkeep items that are not considered in the subject's assessed value but would be taken into account if the property sold. Consequently, the appellant requested the PTAB limit the subject's property tax increase to 5%.

Based on the evidence, the appellant requested the subject's total assessment be reduced to \$152,618 with a land assessment of \$40,749 and an improvement assessment of \$111,869. The requested total assessment would reflect a total market value of \$457,900 or \$159.10 per square foot of living area, land included, 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 \$160,651. The subject's assessment reflects a market value of \$482,001 or \$167.48 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. The subject has a land assessment of \$42,894 or \$0.20 per

² Some of the information for the appellant's comparables not found in the PTAB's Section V grid analysis was calculated by the PTAB or gleaned from the supplemental documentation provided by the appellant.

³ The PTAB calculated the assessment information omitted from the PTAB's Section V grid analysis including sale price per square foot, per square foot land assessment, improvement assessment and the per square of living area improvement assessment.

square foot of land area and an improvement assessment of \$117,757 or \$40.92 per square foot of living area.

In response to the appeal, the board of review critiqued the appellant's evidence asserting the appellant only provided sales data in regard to the appellant's sales and equity arguments,⁴ the appellant's comparables are located over 10 miles from the subject within different townships and market areas than the subject, and the appellant's comparables have inferior amenities to the subject such as smaller gross living area, garage sizes and additional structures. The board of review also submitted a letter prepared by the township assessor that indicated the subject was in good working order and had no adverse conditions. In addition, the assessor argued the appellant's comparables are located outside the subject's township and their distance from the subject property according to Google maps was from 14 to 19 miles. Furthermore, the assessor indicated the board of review's sales are located in Nunda Township and the board of review's equity comparables were located in rural areas of the township.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted two grid analyses and information on three sales comparables and three equity comparables.⁵ The grid analysis with three sales comparables are located in Crystal Lake or McHenry approximately 0.73 of a mile to 3.71 miles from the subject property and have the same assessment neighborhood code as the subject property. The comparables have from 4.10-acre to 5.14-acre sites (approximately 178,728 to 224,076 square feet of land area) that are improved with 2-story dwellings of frame exterior construction ranging in size from 3,118 to 3,932 square feet of living area. The dwellings were built from 1875 to 1987 and are approximately 36, 143 or 148 years old. Each dwelling has from a 950 to a 1,364 square foot basement, one of which has 682 square feet of finished area, central air conditioning, one fireplace,⁶ and either a 2-car or a 3-car garage containing from 522 to 650 square feet of building area. Comparable #1 has 1,350 square foot pole building, a 168 square foot brick patio, and a 712 square foot deck. Comparable #2 has a 576 square foot inground heated vinyl pool, an 864 square foot barn, a 200 square foot enclosed frame porch, a 210 square foot concrete patio, and a 149 square foot deck. Comparable #3 has a 3,332 square foot barn, a 756 square foot pool house, a 306 square foot concrete patio, and a 1,799 square foot deck. The comparables sold from September 2022 to August 2023 for prices ranging from \$490,000 to \$700,000 or from \$124.61 to \$224.50 per square foot of living area, including land.

The grid analysis with three equity comparables are located in Bull Valley, Crystal Lake or McHenry approximately 3.03 to 4.97 miles from the subject property, and comparable #3 has the same assessment neighborhood code as the subject property. The comparables have from 4.88-acre to 5.31-acre sites (approximately 212,579 to 231,373 square feet of land area) that are improved with 2-story dwellings of frame exterior construction ranging in size from 2,785 to 2,926 square feet of living area. The dwellings were built from 1993 to 1996 and are

⁴ The Board finds the improvement assessments excluded from the appellant's PTAB grid analysis was available from the appellant's supplemental documentation; thus, the Board will consider both the appellant's overvaluation and assessment inequity arguments.

⁵ Some of the data for the board of review's comparables not found in the grid analyses was gleaned from the property record cards, schematic diagrams, and photographs provided by the board of review.

⁶ The property record card provided by the board of review disclosed comparable #2 has one fireplace, instead of the three fireplaces found in the board of review's sales grid analysis.

approximately 27 to 30 years old. Each dwelling has from a 1,440 to a 1,981 square foot basement, one of which has 1,170 square feet of finished area, central air conditioning, one or two fireplaces, and either a 2-car or a 3-car garage containing from 624 to 1,024 square feet of building area. Comparable #1 has a 787 square foot deck. Comparable #2 has a 2,400 square foot pole barn. Comparable #3 has a 700 square foot enclosed frame porch and a 232 square foot deck. The comparables have land assessments that range from \$42,361 to \$44,549 or for \$0.19 and \$0.20 per square foot of land area and improvement assessments ranging from \$119,159 to \$155,118 or from \$40.72 to \$55.70 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 appellant contends in part that 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 based on overvaluation is not warranted.

The parties submitted a total of six comparable sales for the Property Tax Appeal Board's consideration. The Board finds all of the comparables sold proximate in time to the January 1, 2023 assessment date at issue; but present varying degrees of similarity to the subject in overall property characteristics in comparison to the features of the subject's dwelling and other improvements. Five of the six comparables presented by the parties have a barn, of which two of the board of review comparables have either an inground swimming pool or a pool house, which are features of the subject property. Nevertheless, the Board has given less weight to the appellant's comparables which the record disclosed are located in different townships than the subject and are at least 10 or 15 miles or more away from the subject. The Board also gave less weight to appellant's comparable #1 for its dissimilar ranch style dwelling and to appellant's comparable #3 and board of review sale #2 which are less similar to the subject in dwelling size.

The Board gives greater weight to the board of review sales #1 and #3 which are located in the same township and have the same assessment neighborhood code as the subject property. These two comparables are similar to the subject in dwelling size and design but have varying degrees of similarity to the subject in age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. These two properties sold in June and August 2023 for prices of \$540,000 and \$700,000 or for \$157.30 and \$224.50 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$482,001 or \$167.48 per square foot of living area including land, which falls below the two best comparable sales in the record on an overall basis and is bracketed by the comparables on a price per-square-foot basis. Based on this evidence and after considering the adjustments to the two most similar comparables in the record for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

Alternatively, 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 parties' submitted a total of six equity comparables for the Board's consideration. The Board finds these comparables are inferior to the subject given three of the six comparables lack a pole barn and all the comparables lack an inground swimming pool and a pool house, which are features of the subject property. Nevertheless, the Board has given less weight to the appellant's comparables which are less similar to the subject in location, age, and dwelling size than the board of review comparables.

The Board finds the best evidence of improvement assessment equity to be the board of review comparables. These comparables are overall more similar to the subject in location, age, and dwelling size, but still have significant inferior attributes that require upward adjustments to make them more equivalent to the subject, including a smaller garage size, a smaller barn or lack of a barn, and lack of an inground swimming pool and a pool house. Conversely, the board of review comparables #2 and #3 also require downward adjustments for an additional fireplace and basement finish when compared to the subject. These three comparables have improvement assessments ranging from \$119,159 to \$155,118 or from \$40.72 to \$55.70 per square foot of living area. The subject's improvement assessment of \$117,757 or \$40.92 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per square foot basis. Based on this record and after considering adjustments to the best equity comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment is not justified on this basis.

As to the land inequity argument, the record contains six equity comparables. The Board has given reduced weight to the appellant's equity comparables which differ from the subject in assessment neighborhood code and/or are located in a different township than the subject property. The Board has given greater weight to the board of review equity comparables that are located in the same township, including one comparable that has the same assessment neighborhood code as the subject, and have from 4.88-acre to 5.31-acre sites in contrast to the subject's 5-acre site. These comparables have land assessments ranging from \$42,361 to \$44,549 or for \$0.19 and \$0.20 per square foot of land area. The subject property has a land assessment of \$42,894 or \$0.20 per square foot of land area which is supported by the board of review's three equity comparables. Based on this record, the Board finds no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the

parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish a lack of assessment inequity or overvaluation with the subject's valuation and no change in the subject's assessment is warranted.

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: _____

May 20, 2025



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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