



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

APPELLANTS: Jacob Perry & Catherine Abraham
DOCKET NO.: 23-04280.001-R-1
PARCEL NO.: 19-06-228-018

The parties of record before the Property Tax Appeal Board are Jacob Perry & Catherine Abraham, the appellants; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$13,022
IMPR.: \$60,000
TOTAL: \$73,022

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a 1-story dwelling of frame exterior construction containing 1,130 square feet of living area. The dwelling was built in 1951 and is approximately 72 years old. Features of the home include a 980 square foot unfinished basement, central air conditioning, 1 full bathroom, and a 345 square foot attached garage.¹ The property has a 7,270 square foot site located in Crystal Lake, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted information on three assessment equity comparables that are described as being located in the same "CL Central" neighborhood as the subject and approximately 0.13 feet to 0.30 of a mile from the subject. The

¹ The Board finds the best description of the subject property was presented by the board of review which included a copy of the subject's property record card with a schematic diagram with dimensions of the home as well as photographs of the subject dwelling and the detached garage.

appellants indicated the comparables consist of 1-story dwellings of frame exterior construction ranging in size from 1,024 to 1,231 square feet of living area and are from 91 to 102 years old. Each comparable has from a 288 to a 1,024 square foot basement, 1 full bathroom, and a garage ranging in size from 288 to 360 square feet of building area. Two comparables each have central air conditioning, and one comparable has one fireplace. The comparables have improvement assessments ranging from \$51,140 to \$55,382 or from \$44.99 to \$51.32 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$55,500, or \$49.12 per square foot of living area.

The appellants also provided a letter to the Property Tax Appeal Board together with other documentation regarding the appellants' 2023 real estate complaint with the McHenry County Board of Review and property information and maps concerning the subject and the parties' comparables. In the letter, the appellants argued that they disagree with the county board of review's 2023 final decision that the subject property is fairly assessed. The appellants referenced a portion of the county board of review's ruling concerning the Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960) that states "uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test." Basically, the appellants contend the subject's assessment is disproportionately elevated as it falls on the higher end of the county's broad range, between \$44.99-\$59.51, which the appellants assert is not practical uniformity given there are other similar dwellings in the immediate area that are assessed thousands of dollars less than the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,511. The subject property has an improvement assessment of \$62,489 or \$55.30 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information, including a property record card and schematic diagram of the subject property along with an additional grid analyses of both parties' comparables and an additional grid analysis from the Algonquin Township Assessor, on eight equity comparables. The board of review comparables #5 through #7 are the same properties as the appellants' comparables #1 through #3, respectively. The properties are described as being located in the same "CL Central" neighborhood as the subject and from approximately 0.01 to 0.39 of a mile from the subject. The board of review indicated the comparables consist of 1-story dwellings of frame, frame and brick, or frame and stone exterior construction that range in size from 1,000 to 1,231 square feet of living area that are from 70 to 103 years old. Each comparable has from a 288 to a 1,231 square foot basement with two comparables having finished area, 1 to 2 full bathrooms with one comparable having a ½ bathroom, and a garage ranging in size from 288 to 433 square feet of building area. Five comparables each have central air conditioning, and three comparables each have one fireplace. The comparables have improvement assessments ranging from \$51,140 to \$67,046 or from \$44.99 to \$59.51 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a 3-page rebuttal letter to the Property Tax Appeal Board, the appellants indicated they had issues with providing more than three comparables in the PTAB's e-filing system and critiqued some of the different amenities and assessments of the board of review comparables #1, #3 and #4 in relation to the subject property. For each of the three board of review comparables, the

appellants referenced various studies trying to show the increased per-square-foot assessment of some of the comparables superior amenities, such as additional bathrooms, main floor vs. below grade livable space, and finished basement area vs. subject's unfinished basement, and other amenities. In addition, the appellants asserted the board of review comparable #1 is a statistical outlier given its higher per-square-foot assessment versus its inferior features and given the property is subject to the senior citizens assessment freeze homestead exemption. In conclusion, the appellants contend the subject is overvalued and requested a reduction in the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested equity comparables, including three common comparables, for the Property Tax Appeal Board's consideration. The Board has given reduced weight to the board of review comparable #1 and the parties' three common comparables due to the dwellings considerably older ages when compared to the subject. The Board also gave reduced weight to the board of review comparables #3 and #4 due to finished basement area when compared to the subject that has an unfinished basement.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #8. These Board finds both of these comparables are overall most similar to the subject in location, design, age, dwelling size, bathroom count, and have an unfinished basement, like the subject. However, the board of review comparables #2 has a fireplace, unlike the subject, and a larger basement and garage sizes, suggesting downward adjustments for these features would be required to make them more equivalent to the subject. The board of review comparable #8 would require downward adjustment for a fireplace and upward adjustments for smaller garage size and lack of central air conditioning to make them more equivalent to the subject. These two comparables have improvement assessments of \$62,205 and \$52,964 or \$55.05 and \$52.96 per square foot of living area, respectively. The subject's improvement assessment of \$62,489 or \$55.30 per square foot of living area falls above the two best comparables in this record.

Based on the evidence and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment is 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: _____

January 21, 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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