



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Russell Berg
DOCKET NO.: 23-04368.001-R-1
PARCEL NO.: 13-15-176-096-0040

The parties of record before the Property Tax Appeal Board are Russell Berg, 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: \$8,682
IMPR.: \$70,377
TOTAL: \$79,059

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 1,731 square feet of living area.¹ The dwelling was constructed in 1994 and is approximately 29 years old. Features of the home include a 933 square foot basement, central air conditioning, and a 515 square foot garage. The property has an 8,000 square foot site and is located in Woodstock, Dorr 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

¹ The appellant's evidence is internally inconsistent in the Residential Appeal petition regarding the square footage of the subject dwelling. Additionally, the board of review reported in its Notes on Appeal that the "Appellant has incorrect square footage or may need site visit to confirm sqft." The PTAB finds the best evidence of the subject's dwelling size was found in the property record card and the schematic diagram provided by the board of review disclosing the subject is a 2-story dwelling with 933 total ground square feet and 1,731 total square feet of living area, which was not refuted by the appellant in rebuttal.

that are described as being located in the subject's same subdivision that are less than 1 mile from the subject property. The property record cards provided by the board of review disclosed each of the appellant's comparables are 2-story dwellings of frame exterior construction, each of which have 1,520 square feet of living area.² Each dwelling is 29 or 30 years old, has a 442 square foot basement, central air conditioning and a 440 square foot garage. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$61,752 to \$68,298 or from \$40.63 to \$44.93 per square foot of living area.³ The appellant requested the subject's improvement assessment be reduced to \$61,752.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,059. The subject property has an improvement assessment of \$70,377 or \$40.66 square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information, including property record cards, on six equity comparables. The comparables are located within the subject's same neighborhood code and within 0.17 of a mile from the subject property. The comparables are 2-story dwellings of aluminum or vinyl exterior construction ranging in size from 1,730 to 1,742 square feet of living area that are from 30 to 32 years old. Each dwelling has a 933 square foot basement, central air conditioning and a 515 square foot garage. Four comparables each have one fireplace. The comparables have improvement assessments that range from \$71,578 to \$79,082 or from \$41.26 to \$45.69 per square foot of living area.

In addition, the board of review submitted a letter from the Dorr Township assessor asserting all of the board of review comparables are of the same model type as the subject with the subject having the lowest dollar per square foot assessment while asserting the appellant's comparables are different smaller models with partial basements. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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.

² The appellant's grid analysis reported each of the appellant's comparables has "794/1236(total)" square feet of living area that differs from the 1,520 total square feet of living area reported in the property record cards provided by the McHenry County Board of Review. The PTAB finds the best evidence regarding the appellant's comparables' property characteristics and assessment information was found in the property record cards provided by the board of review, which was not refuted by the appellant in rebuttal.

³ The appellant did not provide all the assessment information for each of the comparables in the grid analysis of the Residential Appeal petition. Therefore, the PTAB determined each of the appellant's comparables' improvement assessments per square foot of living area (improvement assessment divided by 1,520 total square feet of living area) from the 2023 assessment data reported in the property record cards provided by the board of review.

The parties provided information on ten assessment equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables which have smaller dwelling sizes, basement sizes and garage sizes when compared to the subject property.

The Property Tax Appeal Board finds the best evidence of assessment equity in the record to be the board of review comparables. These comparables are similar to the subject in location and are identical or nearly identical to the subject in model, age, dwelling size, basement size, garage size and other features. The board of review comparables have improvement assessments that range from \$71,578 to \$79,082 or from \$41.26 to \$45.69 per square foot of living area. The subject's improvement assessment of \$70,377 or \$40.66 per square foot of living area falls below the range of the best comparables both in terms of overall improvement assessment basis and on a per-square-foot improvement assessment basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: _____

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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