FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kenneth Michel Hein
DOCKET NO.: 23-04518.001-R-1
PARCEL NO.: 18-25-251-002

The parties of record before the Property Tax Appeal Board are Kenneth Michel Hein, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:	$16,739
IMPR.:	$242,680
TOTAL:	$259,419

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 part two-story and part one-story dwelling of frame and brick exterior construction with 5,011 square feet of living area.[1] The dwelling was constructed in 1993 and is approximately 30 years old. Features of the home include a 1,903 square foot basement, central air conditioning, 6½ bathrooms, five fireplaces and two attached garages with a combined total of 1,760 square feet of building area. The property also has an inground swimming pool and a hot tub. The property has an approximately 25,208 square foot site and is located in Lake in the Hills, Grafton Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four

[1] The Board finds the best description of the subject is found in the property record card and evidence provided by the board of review, which was not refuted by the appellant.

equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,892 to 4,351 square feet of living area. The dwellings were built from 1998 to 2017. The appellant did not provide the foundation/basement data concerning the comparables. Each comparable has central air conditioning, 2 or 3 bathrooms, one or two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments that range from $166,337 to $196,133 or from $42.74 to $45.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $220,484 or $44.00 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 $259,419. The subject has an improvement assessment of $242,680 or $48.43 per square foot of living area.

In response to the appeal, the board of review submitted evidence prepared by the township assessor, which included a letter, PTAB's grid analysis with information on three equity comparables and an additional grid analysis with information on these same three equity comparables, as well as an additional grid analysis with information on two comparable sales. The assessor argued that the appellant's comparables #1, #2 and #4 are over 1,000 square feet smaller than the subject. The board of review indicated on its "Board of Review Notes on Appeal" that the appellant comparables are significantly smaller than the subject and were not considered usable. The board of review asserted that the assessor's comparables are similar in location, style and GLA.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .24 of a mile from the subject property. The comparables are improved with two-story dwellings of frame and brick, or frame and vinyl siding exterior construction ranging in size from 4,972 to 5,258 square feet of living area. The dwellings were built from 2001 to 2020 and are from 3 to 22 years old. The comparables each have a 2,810 to a 3,537 square foot basement, two of which are walk-outs. Each comparable has central air conditioning, from 6 to 7 bathrooms, one to four fireplaces and a garage ranging from 774 to 1,618 square feet of building area. The comparables have improvement assessments that range from $254,211 to $265,018 or from $48.35 to $53.30 per square foot of living area.

The board of review, through the township assessor, also provided a grid analysis with information on two comparables sales which are not responsive to the appellant's inequity argument and therefore shall not be considered by the Board.

Based on this evidence, the board of review requested no change in the subject's assessment.

Conclusion of Law

The taxpayer 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 seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable dwellings which are substantially smaller in size and/or newer in age when compared to the subject dwelling. Additionally, the appellant did not provide the foundation types of the comparable dwellings in order to allow the Board to make a meaningful comparative analysis of the comparables to the subject. The Board has given reduced weight to board of review comparable #3 which is 27 years newer in age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2, which are more similar to the subject in location, dwelling size, design and age. However, these two comparables have features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of $254,211 and $260,144 or $48.35 and $49.86 per square foot of living area, respectively. The subject's improvement assessment of $242,680 or $48.43 per square foot of living area falls below the two best comparables in the record in terms of total improvement assessment but is bracketed by the comparables on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from 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:

C E R T I F I C A T I O N

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

KENNETH MICHEL HEIN, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098