



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

APPELLANT: Taylor Reinhard
DOCKET NO.: 23-04530.001-R-1
PARCEL NO.: 20-31-301-002

The parties of record before the Property Tax Appeal Board are Taylor Reinhard, 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: \$74,670
IMPR.: \$177,462
TOTAL: \$252,132

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 4,242 square feet of living area.¹ The dwelling was constructed in 1992 and is approximately 31 years old. Features of the home include a basement with finished area, central air conditioning, three full bathrooms, one half bathroom, a fireplace and a 720 square foot garage. The property also has an inground swimming pool and two sheds with either 267 or 300 square feet of building area. The property has a 212,887 square foot site and is located in Barrington Hills, Algonquin Township, McHenry County.

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review that contained an exterior photograph and a schematic diagram with dimensions of the improvements, which was not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable properties, two of which are located on the same street as the subject property. The appellant did not provide the assessment neighborhood codes or the proximity of the comparables in relation to the subject. The appellant reported the comparables have sites that range in size from 29,115 to 73,943 square feet of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,569 to 5,319 square feet of living area. The dwellings were built from 1976 to 1980. Each comparable has a basement with finished area, central air conditioning, two to six full bathrooms, two fireplaces and a garage ranging in size from 483 to 988 square feet of building area. Comparable #1 has an additional half bathroom. The comparables sold from October 2020 to May 2021 for prices ranging from \$530,000 to \$825,000 or from \$111.30 to \$175.37 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$219,148, which would reflect a market value of \$657,510 or \$155.00 per square foot of living area, including land, 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 \$252,132. The subject's assessment reflects a market value of \$756,472 or \$178.33 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted evidence prepared by the township assessor, which included a letter and PTAB's grid analysis with information on four comparable properties, along with a map depicting the locations of the comparables in relation to the subject. The assessor argued that appellant's comparables sold in 2020 and 2021. The assessor provided property record cards for each of the appellant's comparables which depict the site sizes ranging from 45,971 to 206,911 square feet of land area. Additionally, the property record cards disclosed each comparable has from one to three half bathrooms and one to three fireplaces. The appellant's comparable #2 reportedly has an additional 682 square foot garage with a 387 square foot second floor area and comparable #3 has a 3,835 square foot barn. The board of review indicated on its "Board of Review Notes on Appeal" that it adopts the attached evidence prepared by the township assessor.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located from .59 to 2.11 miles from the subject property. Board of review comparable #4 is reportedly a farm parcel (farmland with buildings). The board of review's evidence included an additional grid analysis of these same four comparables that was prepared by the township assessor. The comparables have sites that range in size from 194,011 to 229,275 square feet of land area. The comparables are improved with two-story dwellings of brick, frame and brick, or frame and stucco exterior construction ranging in size from 3,518 to 5,298 square feet of living area. The dwellings were built from 1932 to 2013 and are from 10 to 91 years old. The

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

comparables each have a basement, two of which have finished area, and one is a walk-out. Each comparable has central air conditioning, three to five full bathrooms and a garage ranging in size from 498 to 812 square feet of building area. Three comparables each have one or two half bathrooms and three comparables each have from one to three fireplaces. Comparable #1 has an inground swimming pool. Comparables #3 and #4 each have a 579 or a 768 square foot barn. The comparables sold from March to September 2022 for prices ranging from \$700,000 to \$987,500 or from \$175.79 to \$243.89 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 is not warranted.

The record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's three comparables, which had sale dates that occurred in 2020 or 2021, less proximate in time to the January 1, 2023, assessment date than the comparable sales provided by the board of review. The Board has given reduced weight to board of review comparable #4, which is a farm parcel containing farmland with buildings, unlike the subject.

The Board has given most weight to board of review comparables #1, #2 and #3 which have sale dates that occurred more proximate in time to the lien date at issue. These three comparables have the same assessment neighborhood code as the subject and are similar to the subject in site size. However, each comparable has varying degrees of similarity when compared to the subject in location, dwelling size, age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. The Board finds board of review comparables #1 and #2 are most similar to the subject dwelling in age, although these two comparables are located more than one mile away from the subject, and board of review comparables #1 and #3 are most similar to the subject dwelling in size. These three comparables sold in March or August 2022 for prices ranging from \$700,000 to \$940,000 or from \$175.79 to \$235.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$756,472 or \$178.33 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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

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

APPELLANT

TAYLOR REINHARD, 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