FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: JUSTIN BENNETT
DOCKET NO.: 23-04541.001-R-1
PARCEL NO.: 14-26-253-006

The parties of record before the Property Tax Appeal Board are JUSTIN BENNETT, 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:	$39,821
IMPR.:	$185,071
TOTAL:	$224,892

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 two-story dwelling of frame and brick exterior construction with 4,464 square feet of living area. The dwelling was constructed in 2004. Features of the home include an English-style basement, 3½ bathrooms, central air conditioning, two fireplaces and a 4-car garage.[1] The property has a 1.15-acre site and is located in Prairie Grove, Nunda Township, McHenry County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame and brick exterior construction which were built

[1] The appellant reported three full bathrooms and a three-car garage but did not dispute the description and property record card submitted by the board of review indicating the subject has 3.5 bathrooms and a four-car garage.

from 2001 to 2008. The homes range in size from 4,382 to 4,753 square feet of living area. Each dwelling has a basement, 4 to 6 full bathrooms, central air conditioning, two or three fireplaces and either a three-car or a four-car garage. The comparables have improvement assessments ranging from $186,934 to $205,457 or from $42.66 to $43.23 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of $168,895 or $37.83 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 $224,892. The subject property has an improvement assessment of $185,071 or $41.46 per square foot of living area.

In response to the appeal, the board of review supplied a “corrected” grid of the appellant’s comparable properties depicting appellant’s comparable #3 is all brick; comparable #2 has two half-baths; each comparable basement is a walkout-style; and appellant’s comparable #3 has a three-car garage.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame and brick exterior construction which were built from 2005 to 2021. The comparable dwellings range in size from 4,219 to 4,538 square feet of living area. Each comparable has a basement, two of which are English-style, 3½ or 5 bathrooms, central air conditioning, one to four fireplaces, and either a three-car or a four-car garage. The comparables have improvement assessments ranging from $172,395 to $192,468 or from $39.82 to $42.78 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 due to its date of construction in 2021 as compared to the subject which was built in 2004.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 and #2 which are each similar to the subject in location, age, dwelling size, design, exterior construction and some features. Adjustments to the comparables for differences in the number of fireplaces and garage capacity are necessary to make the properties more equivalent to the subject. These comparables have improvement assessments ranging from $172,395 to $205,457 or from $40.86 to $43.23 per square foot of living area. The subject's improvement assessment of $185,071 or $41.46 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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: December 17, 2024

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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