



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

APPELLANT: Virginia Beringer
DOCKET NO.: 23-04545.001-R-1
PARCEL NO.: 14-24-303-007

The parties of record before the Property Tax Appeal Board are Virginia Beringer, 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: \$35,346
IMPR.: \$160,409
TOTAL: \$195,755

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 2-story dwelling of frame and brick exterior construction with 3,827 square feet of living area. The dwelling was constructed in 2000. Features of the home include an English basement with finished area, central air conditioning, two fireplaces, four full bathrooms, one half-bathroom, and a 3-car garage with 660 square feet of building area.¹ The property has a 2.39 acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size

¹ The Board finds the best evidence of the subject's features and amenities is found in its property record card presented by the board of review, which was not refuted by the appellant.

from 3,624 to 4,065 square feet of living area. The dwellings were built in 1995 or 1997. Each home has a basement, one of which is an English basement, central air conditioning, one or two fireplaces, two or three full bathrooms, one or two half-bathrooms, and a 3-car garage ranging in size from 588 to 850 square feet of building area.² The comparables have improvement assessments ranging from \$124,639 to \$134,427 or from \$30.92 to \$36.99 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$130,462.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,755. The subject property has an improvement assessment of \$160,409 or \$41.92 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3, respectively, which are described above. Comparable #4 is improved with a 2-story home of frame exterior construction with 3,680 square feet of living area that was built in 1995. This home features a walkout basement with finished area, central air conditioning, two fireplaces, two full bathrooms, two half-bathrooms, and a 786 square foot garage. This comparable has an improvement assessment of \$159,158 or \$43.25 per square foot of living area.

The board of review submitted a brief from the township assessor's office contending that the subject is located in a fully developed subdivision and that the subject's improvement assessments falls within the range of the comparables in this record. Based on this evidence, 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.AdM.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.AdM.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 record contains a total of four equity comparables, with three common comparables, for the Board's consideration, which the Board finds are similar to the subject in dwelling size, age, location, and most features, although these comparables have fewer full bathrooms than the subject and three comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Two comparables have one more half-bathroom than the subject, suggesting upward adjustments to these comparables would be needed to these comparables for

² Additional details regarding the three appellant's comparables not reported by the appellant, which comparables are common to both parties, are found in the board of review's evidence.

this feature to make them more equivalent to the subject. The comparables have improvement assessments that range from \$124,639 to \$159,158 or from \$30.92 to \$43.25 per square foot of living area. The subject's improvement assessment of \$160,409 or \$41.92 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis, which the Board finds to be logical given the subject is newer than each of the best comparables and has finished basement area that is a feature of only one of the best comparables. Based on this record and after considering appropriate 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: _____

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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