FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ernest Conti
DOCKET NO.: 23-04606.001-R-1
PARCEL NO.: 14-17-451-007

The parties of record before the Property Tax Appeal Board are Ernest Conti, 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:	$36,650
IMPR.:	$157,817
TOTAL:	$194,467

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 4,483 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with 816 square feet of finished area, central air conditioning, a fireplace, and a 4-car garage with 998 square feet of building area.[1] The property has a 1.13 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 and brick exterior construction ranging

[1] Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review and were not refuted by the appellant.

in size from 4,351 to 4,668 square feet of living area. The dwellings were built from 1996 to 2005. Each home has a basement, two of which are walkouts and one of which is an English basement.[2] Two homes each have 1,113 or 1,805 square feet of finished basement area. Each home has central air conditioning, two or three fireplaces, and a 3-car or a 4-car garage with 733 to 976 square feet of building area. Additionally, comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from $139,622 to $151,810 or from $32.09 to $32.52 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to $145,294.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $194,467. The subject property has an improvement assessment of $157,817 or $35.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven 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, described above. Comparables #4 through #7 are improved with 2-story homes of masonry or frame and masonry exterior construction ranging in size from 4,283 to 4,569 square feet of living area that were built from 1992 to 1998. Each home has a basement with 379 to 1,735 square feet of finished area, two of which are walkouts. Each comparable also features central air conditioning, one to three fireplaces, and a garage ranging in size from 704 to 1,248 square feet of building area. Comparables #4 and #7 each have an inground swimming pool. These comparables have improvement assessments ranging from $152,620 to $160,457 or from $34.17 to $35.63 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 comparables support the subject's improvement assessment. Based on this record, the board of review requested the subject's assessment be sustained.

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 seven equity comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #1/board

[2] Additional details regarding the comparables not reported by the appellant, which comparables are common to both parties, are found in the board of review's evidence, which includes a grid analysis and property record cards for these comparables.

of review’s comparable #1 and the board of review’s comparable #7, which each have an inground swimming pool unlike the subject, and to the appellant’s comparable #2/board of review’s comparable #2, which lacks finished basement area that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant’s comparable #3/board of review’s comparable #3 and the board of review’s comparables #4, #5, and #6, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from $151,810 to $160,457 or from $32.52 to $35.23 per square foot of living area. The subject's improvement assessment of $157,817 or $35.20 per square foot of living area falls within the range established by the best comparables in this record. 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: ______________________ ______________________

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

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