



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

APPELLANT: David & Irma Buhrke
DOCKET NO.: 23-04740.001-R-1
PARCEL NO.: 19-20-401-018

The parties of record before the Property Tax Appeal Board are David & Irma Buhrke, the appellants; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$10,461
IMPR.: \$79,465
TOTAL: \$89,926

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling of frame exterior construction with 1,321 square feet of living area. The dwelling was constructed in 1986 and is approximately 37 years old. Features of the home include a 1,321 square foot walkout style basement with finished area, central air conditioning, 2 full bathrooms, one fireplace and a 544 square foot attached garage. The property has a 9,784 square foot site and is in Lake In The Hills, Algonquin Township, McHenry County.¹

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables that are reported as being located within the subject's same "Lake In The Hills Estates" subdivision as the subject and from .42 to .71 of a mile from the subject. The comparables consist of 1-story

¹ Some of the subject's property characteristics were drawn from the property record card that was submitted by both parties disclosing the subject has a walkout basement and is in the Lake In the Hills Estates subdivision within the Lithest neighborhood.

dwellings of frame exterior construction that range in size from 1,350 to 1,440 square feet of living area and are approximately 31 to 53 years old. Each dwelling has from a 1,348 to a 1,440 square foot basement with finished area, central air conditioning, 1 to 3 full bathrooms, and from a 484 to a 616 square foot garage. Comparable #2 has an additional half bathroom and comparable #3 has one fireplace. The comparables have improvement assessments that range from \$78,203 to \$103,488 or from \$54.84 to \$71.87 per square foot of living area.

In a 4-page letter to the Property Tax Appeal Board, the appellants contend the subject unfairly received a 44.26% assessment increase from the previous tax year and provided copies of property information sheets with assessment history for the subject and the appellants' four comparables. The subject property was described by the appellants as being a non-lakefront home that is part of the original old section of Lake In The Hills containing no cookie cutter homes that were built from the 1950s through the 1990s. The appellants contend there have been no improvements to the surrounding neighborhood or any significant improvements to the residence other than maintenance, that the subject was a "fixer upper" and included a listing of the condition and needed maintenance to the subject as well as interior and exterior photographs. Furthermore, the appellants critiqued the different features of the appellants' four comparables relative to the subject, which included two comparables used by the assessor in the appellants' initial property tax appeal with the county. The appellants' comparables #2, #3 and #4 have walkout basements, like the subject, but comparables #2 and #3 are lakefront homes, unlike the subject, that the appellants stated sell for considerably more. The appellants provided interior and exterior photographs of appellants' comparable #1 and asserted the home is a non-lakefront home with a similar layout to the subject that sold in 2020 for a price of \$246,000 and has an "Assessed Building/Sq.Ft. at \$54.84 vs. my Assessed Building/Sq.Ft. at \$72.33." Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$79,465 or \$60.16 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 \$106,003. The subject property has an improvement assessment of \$95,542 or \$72.33 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables that are reported as being located within the same "Lithest" neighborhood as the subject and are from .46 to .71 of a mile from the subject. The board of review comparables #1 and #2 are the same properties as the appellants' comparables #1 and #4, respectively. The comparables consist of 1-story dwellings of frame or frame and brick exterior construction that range in size from 1,347 to 1,440 square feet of living area and are approximately 32 to 38 years old. Each dwelling has from a 1,269 to a 1,440 square foot basement with finished area, central air conditioning, 2 or 3 full bathrooms with comparable #4 having an additional half bathroom, and from a 342 to a 576 square foot garage. Three comparables have either one or five fireplaces. The comparables have improvement assessments that range from \$78,203 to \$110,285 or from \$54.84 to \$81.15 per square foot of living area.

The board of review reported that the appellants' comparables #2 and #3 were located along the lake, unlike the subject. The board of review also disclosed "The assessor provided 5 comparables, two of which were used by the appellants. All comparables not on water indicate the subject is within range and fairly assessed." Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a written rebuttal, the appellants indicated the McHenry County Board of Review provided different comparables than what the Algonquin Township Assessor had utilized in the appellants' initial appeal with the board of review and provided a copy of the grid sheet with the assessor's five comparables and a copy of the handwritten board of review's notes concerning the appellants' January 5, 2024 property tax appeal hearing with the county. Additionally, the appellants critiqued the different superior features and condition of the board of review comparables relative to the subject property and reported three of the comparables had been completely remodeled. The appellants' evidence also included copies of the subject's 2023 Property Assessment Notice, the property tax information sheets with the handwritten percentage of assessment increase and sketches for the subject property and each of the board of review's six comparables, and printed pages of the "MLS" sheets and photographs for board of review comparables #2, #4 and #6. Based on the evidence, the appellants argued the condition of the subject property is in need of substantial remodeling and repairs in comparison to the board of review's evidence and requested an assessment that reflects the home's actual condition.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the appellants' rebuttal evidence regarding the board of review presenting different assessor comparables than what was previously provided at the appellants' hearing with the board of review is without merit. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellants and officials of government. (35 ILCS 200/16-185). Thus, each decision by the Board is necessarily fact specific and based upon the particular record of each case. The jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180).

Furthermore, the Board notes that appellants' rebuttal evidence included an additional grid sheet of five assessor comparables, and three of the five comparables were not part of the appellants' or the board of review's initial submission. Section 1910.66(c) of the Board's procedural rules provides: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." (86 Ill. Admin. Code §1910.66(c)). Thus, to

the extent the appellants are submitting rebuttal information regarding new comparables not already presented by the appellants or by the board of review with their evidence, the Board finds this new information is barred by Section 1910.66(c).

The parties submitted a total of eight suggested equity comparables to support their respective positions before the Property Tax Appeal, as two of the comparables are common to the parties. The Board gives less weight to the appellants' comparables #2 and #3 which are older aged dwellings located on lakefront properties, unlike the subject. The Board also gives less weight to the board of review comparable #6 that has five fireplaces and is less similar to the subject that has one fireplace than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' two common comparables and the board of review comparables #3, #4 and #5 which are non-lakefront properties, like the subject, located in the subject's neighborhood. These comparables are also relatively similar to the subject in design, age, dwelling size, basement size and some features, but still require varying adjustments to make them more equivalent to the subject. This includes but is not limited to downward adjustments to three comparable for an extra half or full bathroom and upward adjustments to each comparable for either a lack of a fireplace or smaller finished basement area when compared to the subject. These five comparables have improvement assessments ranging from \$78,203 to \$103,488 or from \$54.84 to \$73.65 per square foot of living area. The subject's improvement assessment of \$95,542 or \$72.33 per square foot of living area falls within the range of the best comparables in the record. However, the Board finds the subject's improvement assessment is excessive relative to the best comparables in the record. The appellants asserted the subject was a "fixer upper" and provided documentary and photographic evidence establishing the subject was in poor condition (relative to the other comparables.) Furthermore, the board of review did not refute or challenge the documentary evidence presented by the appellants regarding the condition of the property. Therefore, the Property Tax Appeal Board finds that based on this record, a reduction in the subject's assessment commensurate with the appellants request is warranted.

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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