



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

APPELLANT: Joel M. Sterk  
DOCKET NO.: 23-04742.001-R-1  
PARCEL NO.: 20-31-352-003

The parties of record before the Property Tax Appeal Board are Joel M. Sterk, the appellant; 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:** \$40,677  
**IMPR.:** \$184,582  
**TOTAL:** \$225,259

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 parties appeared before the Property Tax Appeal Board on January 12, 2026, for a hearing at the McHenry County Administration Building in Woodstock pursuant to prior written notice dated November 13, 2025. Appearing was the appellant, Joel M. Sterk, and on behalf of the McHenry County Board of Review was Chairman, Clif Houghton along with the board of review's witnesses, Alejandro Benitez, Chief County Assessment Officer for McHenry County, Richard Alexander, Algonquin Township Assessor and Richard Kaszniak, Deputy Township Assessor for Algonquin Township.

The subject property consists of a 2-story dwelling of frame construction and vinyl exterior with 3,803 square feet of living area. The dwelling was constructed in 1992 and is approximately 31 years old. Features of the home include a basement with finished area, 4-full and 2-half

bathrooms, central air conditioning, two fireplaces,<sup>1</sup> a 758 square foot attached garage, a 945 square foot detached garage, a screened porch and a 300 square foot shed. The board of review reported the subject's detached garage has second story storage. The property has an approximately 57,967 square foot site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the subject's Barrington Summit subdivision. The comparables have sites that range in size from 39,947 to 55,686 square feet of land area and are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 3,581 to 4,101 square feet of living area. The homes are 33 or 47 years old. Each comparable has a basement, two of which have finished area. Each dwelling has 2 to 4 full bathrooms and three comparables have an additional 1 or 2 half bathrooms.<sup>2</sup> Each home has central air conditioning, one or two fireplaces<sup>3</sup> and a garage ranging in size from 483 to 876 square feet of building area. Comparable #1 has a detached 2-car garage and comparable #4 has second floor storage above its garage. The comparables have land assessments that range from \$28,032 to \$36,622 or \$0.63 and \$0.70 per square foot of land area. The comparables have improvement assessments ranging from \$145,255 to \$165,691 or from \$40.40 to \$42.84 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$198,000 with a land assessment of \$38,000 or \$0.66 per square foot of land area and an improvement assessment of \$160,000 or \$42.07 per square foot of living area.

Mr. Sterk testified his comparable #1 is the most similar to the subject due to its detached garage amenity. Sterk testified this property had been renovated and while it has an older chronological age, its interior condition is newer than the subject, featuring a master suite which the subject property lacks. Sterk compared the improvement assessments of his comparables #1 and #2 testifying the differences makes sense between the amenities and assessments. But that using a similar analysis to the subject property and appellant comparable #1 the per square foot assessment difference does not make sense. Sterk testified the average improvement assessment per square foot of his comparables is \$41.24 compared to his per square foot improvement assessment of \$48.54.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$225,259. The subject has a land assessment of \$40,677 or \$0.70 per square foot of land area and an improvement assessment of \$184,582 or \$48.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables in two grids. The Board notes the PTAB grid submitted by the board

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<sup>1</sup> The Board finds the best description of the subject's property was found in its property record card, submitted by the board of review which depicts the subject property has two fireplaces, 4-full bathrooms, 2-half bathrooms and storage area above the detached garage.

<sup>2</sup> The Board finds the best description of appellant comparables #2 through #4 was found in their respective property record cards which reported bathrooms, number of fireplaces and described garage amenities.

<sup>3</sup> The Board finds the best descriptions of appellant comparables #2 through #4 were found in their respective property record cards, submitted by the board of review.

of review contains assessment information for tax year 2022. As a result, the Board shall use the supplemental grid submitted by the board of review along with the property record cards for the board of review's comparables in order to use the correct 2023 assessments. Board of review comparables #2, #3 and #6 are the same properties as the appellant's comparables #2, #3 and #4. Four of the properties are located in the same subdivision as the subject and within 0.42 of a mile from the subject property. Two comparables are located in the Spring Creek subdivision and are located 1.80 or 1.81 miles from the subject. The comparables have sites that range in size from 39,947 to 55,686 square feet of land area and are improved with 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 3,500 to 4,101 square feet of living area. The homes range in age from 22 to 35 years old. Each comparable has a basement, four of which have finished area. Each comparable has 2 or 3 full bathrooms and an additional 1 or 2 half bathrooms. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 751 to 876 square feet of building area. Comparables #2 and #5 each have a screened porch, and comparable #4 has second floor storage over the garage. The comparables have land assessments ranging from \$28,639 to \$37,413 or \$0.63 and \$0.70 per square foot of land area and improvement assessments ranging from \$145,255 to \$180,752 or from \$40.40 to \$49.99 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Richard Kaszniak, Deputy Assessor for Algonquin Township, testified the subject property has a superior number of bathrooms, fireplaces, a detached garage with storage on the second floor and an additional shed. Because of these added amenities, the subject's assessment falls at the higher end of the board of review's comparables.

Under cross examination, Kaszniak testified the board of review did not consider appellant comparable #1 due to its older age relative to the subject. Sterk, reiterated this property had more updates than the subject along with a heated garage with interior drywall when compared to his detached garage which lacks heat and drywall. Kaszniak testified he was familiar with the board of review's comparable #4. Sterk then testified that board of review comparable #4 was very different from the subject with brick and stone exterior and superior interior updating based on photographs he observed. Sterk also testified that the Spring Creek subdivision is "much higher end" than the subject's subdivision adding the subject has not been updated since it was originally constructed.

### **Conclusion of Law**

The appellant 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 record contains seven assessment comparables for the Board's consideration, as three properties were common to the parties.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparable #4/board of review comparable #6 and board of review comparables #4 and #5 which differ from the subject in site size and/or are located less proximate to the subject than other properties in the record. The Board finds the best evidence of land assessment equity to be appellant comparables #1, #2 and #3 along with board of review comparables #1, #2 and #3, including two common properties. These best comparables are more similar to the subject in site size and location. These best comparables have land assessments of \$32,258 to \$36,622 or for \$0.63 and \$0.70 per square foot of land area. The subject property has a land assessment of \$40,677 or \$0.70 per square foot of land area which is above the range established by the best land comparables on an overall land assessment basis and equal to upper end of the per square foot land assessments of the best land comparables in the record. Given the subject's somewhat larger site size relative to the best land comparables in the record, its higher overall land assessment appears logical. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparable#3/board of review comparable #3 which lack both a finished basement and a second garage. The Board also gives less weight to board of review comparables #4 and #5 which are located less proximate to the subject than other properties in the record. The Board finds the best evidence of improvement assessment equity to be appellant comparables #1, #2 and #4 as well as board of review comparables #1, #2 and #6, including two common properties, which are more similar to the subject in location, design, dwelling size and other features. However, three of these properties lack a second garage and have fewer full bathrooms when compared to the subject and one comparable is somewhat older in age, suggesting upward adjustments are needed for these differences to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$152,900 to \$169,987 or from \$40.40 to \$48.15 per square foot of living area. The subject's improvement assessment of \$184,582 or \$48.54 per square foot of living area falls above the range established by the best comparables in this record. Given the subject's additional detached garage amenity and higher bathroom count when compared to the best comparables in the record, a higher improvement assessment appears supported. Therefore, after considering adjustments to the 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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: February 17, 2026



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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