



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

APPELLANT: John N. Julian, III Revocable Trust  
DOCKET NO.: 23-04813.001-R-1 through 23-04813.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John N. Julian, III Revocable Trust, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-04813.001-R-1	10-08-351-027	37,349	25,336	\$62,685
23-04813.002-R-1	10-08-353-007	3,695	0	\$3,695

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 two parcels improved with a 1-story dwelling of frame exterior construction with 507 square feet of living area. The dwelling was constructed in 1921 and is approximately 102 years old.<sup>1</sup> The home is reported to be constructed on piers.<sup>2</sup> The property has a combined approximately 19,489 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on five comparables located within the same assessment neighborhood code as the subject and from 1.0 to 4.6 miles from the

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<sup>1</sup> The parties differ regarding the subject's age. The Board finds the best evidence of age is found in the subject's property record card presented by the board of review.

<sup>2</sup> The board of review reported a crawl space foundation/piers for the subject's foundation, but photographs submitted by the board of review depicts a home on piers as the appellant contended in written rebuttal.

subject. The parcels range in size from 7,400 to 16,117 square feet of land area and are improved with 1-story or 1.5-story homes of vinyl siding exterior construction ranging in size from 520 to 1,275 square feet of living area. The homes range in age from 86 to 95 years old. One home has a basement and the appellant reported the other comparables do not have a basement but did not specify the foundation type for these properties. One home has a fireplace, three homes have central air conditioning, and four comparables each have a 1.5-car or a 2-car garage. The comparables sold from July 2022 to September 2023 for prices ranging from \$200,000 to \$310,000 or from \$156.86 to \$471.15 per square foot of living area, including land. The comparables have land assessments ranging from \$28,241 to \$37,344 or from \$1.75 to \$4.45 per square foot of land area and have improvement assessments ranging from \$13,530 to \$71,889 or from \$10.61 to \$89.35 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$66,380. The subject's assessment reflects a market value of \$199,160 or \$392.82 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup> The subject has a combined land assessment of \$41,044 or \$2.11 per square foot of land area and an improvement assessment of \$25,336 or \$49.97 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales, which are the same as the appellant's comparables #3 and #4, respectively. The board of review reported these comparables have sites of 17,580 and 15,972 square feet of land area, respectively.<sup>4</sup> The board of review also reported its comparable #2/appellant's comparable #4 is improved with an 820 square foot dwelling.<sup>5</sup> Comparable #1/appellant's comparable #3 is reported to have a concrete slab foundation and comparable #2/appellant's comparable #4 is reported to have a crawl space foundation.

The board of review also submitted information on three equity comparables within the same assessment neighborhood code as the subject and from 0.37 of a mile to 1.88 miles from the subject. Comparable #1 is the same property as the appellant's comparable #3, described above. Comparables #2 and #3 have 8,778 and 10,890 square foot sites that are improved with 1-story homes of aluminum or frame exterior construction with 400 and 528 square feet of living area. The dwellings are 84 and 98 years old. These comparables have land assessments of \$29,710 and \$37,349 or \$3.38 and \$4.09 per square foot of land area, respectively, and have improvement assessments of \$44,489 and \$46,163 or \$111.22 and \$87.43 per square foot of living area, respectively.

The board of review submitted a letter from the township assessor contending that the subject is a waterfront home on the Fox River, part of the Chain of Lakes in McHenry, but lacks central

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<sup>3</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

<sup>4</sup> Based on these site sizes, these comparables would have per square foot land assessments of \$1.93 and \$1.77.

<sup>5</sup> Based on this dwelling size, this comparable would have a per square foot improvement assessment of \$87.67 and a per square foot price of \$323.17.

heat and air conditioning. The township assessor contended the appellant's comparable #5 differs from the subject in dwelling size and sold completely gutted. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant confirmed the subject is a seasonal cottage that lacks central heat and air conditioning, insulation, storm windows, a foundation, a garage, a driveway, and paving/deck/patio. The appellant asserted there are few homes similar in size compared to the subject so larger homes were selected as comparables. The appellant argued the comparables are similar to the subject in waterfront location and age.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Adm.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Adm.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The record contains a total of five comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #4/board of review's comparable #2 and the appellant's comparable #5, which are 1.5-story homes compared to the subject's 1-story home. The appellant's comparable #4/board of review's comparable #2 is also located more than four miles from the subject. Moreover, the appellant's comparable #5 is a substantially larger home than the subject, has a basement unlike the subject, and sold in a gutted condition unlike the subject as reported by the board of review, which was not refuted by the appellant.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the appellant's comparable #3/board of review's comparable #1, which sold proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, location, and some features, although two comparables have central air conditioning unlike the subject, two comparables are still much larger homes than the subject, and two comparables each have a garage unlike the subject, suggesting downward adjustments to these comparables for these features would be needed to make them more equivalent to the subject. These comparables also have smaller sites than the subject, suggesting upward adjustments for site size would be needed.

These three most similar comparables sold for prices ranging from \$245,000 to \$310,000 or from \$268.63 to \$471.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$199,160 or \$392.82 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis, which is logical given the subject is a much smaller home than two of the best comparables in this record. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases,

the per unit value increases. Based on this evidence, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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 no reduction in the subject's assessment for assessment inequity is warranted.

The record contains a total of seven equity comparables, with one common comparable, for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparables #2 and #5, and the board of review's comparable #3, which are less similar to the subject in site size than the other comparables in this record. The Board gives less weight to the appellant's comparable #4, which is located more than four miles from the subject.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #1, the appellant's comparable #3/board of review's comparable #1, and the board of review's comparable #2, which are more similar to the subject in location and site size. These comparables have land assessments ranging from \$33,954 to \$37,349 or from \$1.93 to \$4.09 per square foot of land area.<sup>6</sup> The subject has a land assessment of \$41,044 or \$2.11 per square foot of land area which falls above the range established by the best comparables in this record in terms of total land assessment and within the range on a per square foot basis, which is logical given the subject has a larger site than 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 land is inequitably assessed and no reduction in the subject's land assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables #4 and #5, which are 1.5-story homes compared to the subject's 1-story home. Moreover, the appellant's comparable #4 is located more than four miles from the subject and the appellant's comparable #5 is a substantially larger home than the subject and has a basement unlike the subject. The Board also gives less weight to the appellant's comparables #1 and #2, which are less similar in dwelling size to the subject than the other comparables in this record.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #3/board of review's comparable #1 and the board of review's comparables #2 and #3, which are more similar to the subject in design, dwelling size, age, location, and some features, although one comparable has central air conditioning unlike the subject, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the

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<sup>6</sup> The Board has considered the site size for the common comparable presented by the board of review which is more similar to the subject than the site size reported by the appellant.

subject. These comparables have improvement assessments ranging from \$44,489 to \$46,462 or from \$87.43 to \$111.22 per square foot of living area. The subject's improvement assessment of \$25,336 or \$49.97 per square foot of living area falls below the best comparables in this record and is supported. Based on this evidence, 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 no reduction in the subject's improvement assessment is 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: \_\_\_\_\_

February 18, 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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