



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

APPELLANT: Karen Dioguardi
DOCKET NO.: 23-04894.001-R-1
PARCEL NO.: 20-17-328-002

The parties of record before the Property Tax Appeal Board are Karen Dioguardi, 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: \$33,343
IMPR.: \$99,883
TOTAL: \$133,226

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 1-story dwelling of frame exterior construction with 1,990 square feet of living area. The dwelling was constructed in 1998 and is approximately 25 years old. Features include a full walkout basement finished with a 995 square foot recreation room, 2.5 bathrooms, central air conditioning, and a 490 square foot garage. Other improvements include a deck, a gazebo, and an enclosed frame porch. The property has a .38 acre or 16,686 square foot site and is located in Fox River Grove, Algonquin Township, McHenry County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that were reported as being located within .25 of a mile from the subject and in the same neighborhood as the subject. The properties have from .35 to .45-acre sites that are improved with 1-story or 2-story dwellings of

¹ Some of the subject's property characteristics were drawn from the property record card provided by the board of review, which was not refuted by the appellant.

frame or frame and masonry exterior construction ranging in size from 2,053 to 2,832 square feet of living area and were built from 1996 to 2000. The homes have from 1,309 to 2,053 square foot basements, three of which have from 1,047 to 1,642 square feet of finished area. Each home has from 2.5 to 3.5 bathrooms, central air conditioning, 1 or 2 fireplaces, and a garage ranging in size from 501 to 748 square feet of building area. The comparables have other improvements including a porch, deck, gazebo, patio and/or wetbar. Comparables #1, #2 and #3 sold in September 2022 and May 2023 for prices ranging from \$373,000 to \$451,000 or from \$148.20 to \$219.67 per square foot of living area, land included. The appellant reported comparable #4 sold on "02-16-" for \$455,000 or \$160.66 per square foot of living area, land included.²

The appellant provided a two-page narrative, along with a total of 44 photographs on an USB drive marked as Exhibits 1 through 44, critiquing the superior features of the appellant's comparable #3 (located at 710 Barberry) to the subject property (located at 803 Pleasant). The appellant contends the board of review had dismissed the multi-level homes presented by the appellant at the county hearing as not being comparable to the subject's one-story home, but there are only nine ranch homes "among 100+ homes" within the subject's "Picnic Grove" Subdivision" and that "All other comparable homes were outside of the Picnic Grove Subdivision or built 25+ years prior." Therefore, the appellant focused their analysis on comparable #3 which is also a Colby Model home the same as the subject. The appellant argued that comparable #3 had "a build price" in 1997 of "\$327k" greater than the subject's "\$287k" build price, with a difference of "\$47k," or 17%, due to additional upgrades and improvements that were specifically identified by the appellant, and that "if unimproved, would have appreciated at the same level over the years and that premium differential would remain." Therefore, the appellant concluded after backing out the original 17% price difference of the builder's upgrades the subject should have a value of around "\$385k."

Based on the evidence, the appellant requested a reduction in the subject's assessment to \$123,333. The requested assessment would reflect a total market value of \$370,036 or \$185.95 per square foot of living area, land included, when applying the statutory level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,226. The subject's assessment reflects a market value of \$399,718 or \$200.86 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that were reported as being located within from 0.03 of a mile to 1.02 miles from the subject. Comparable #1 is located in the same neighborhood as the subject and is the same property as the appellant's comparable #3. The properties have sites that range in size from 9,317 to 15,762 square feet of land area that are improved with 1-story dwellings of frame or frame and brick exterior construction ranging in size from 1,362 to 2,053 square feet of living area. The homes are from 27 to 95 years old and have from 731 to 2,053 square foot basements

²The appellant disclosed the month and the day but did not include the year of the sale for comparable #4.

³ Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

with 585 to 1,642 square feet of finished area. Each home has 3 bathrooms, central air conditioning and a garage ranging in size from 440 to 748 square feet of building area. Two comparables each have 1 fireplace. The properties sold from September 2022 to April 2023 for prices ranging from \$322,000 to \$451,000 or from \$215.12 to \$236.42 per square foot of living area, land included.

The board of review noted the “Comparables 2 and 3 provided by the BOR are small that the subject property [sic], yet sold for more than the Appellant is assessed for. Appellant comparable 1 is very close in GLA and sold for much more than appellant 2023 assessment.” Based on this evidence, the board of review requested no change in the subject’s assessment.

Conclusion of Law

The appellant contends 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.Admin.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.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

This record contains six comparable sales for the Board’s consideration with one comparable being common to both parties. Both parties comparables have varying degrees of similarity to the subject. Three of the appellant’s comparables are 26% to 42% larger than the subject dwelling, whereas two of the board of review comparables are 23% and 32% smaller than the subject dwelling. Nevertheless, the Board gives less weight to the appellant’s comparable #4 because the appellant did not report the year of the sale for this comparable which is needed in order for the Board to determine if the property sold proximate in time to the January 1, 2023 assessment date at issue. Additionally, the Board gives less weight to the appellant’s comparable #1 due to its lack of basement finish and the board of review comparable #3 due to its older age and distant location of more than one mile away from the subject, along with both comparables less similar dwelling sizes, when compared to the subject and in relation to the other comparables in the record.

The Board gives greater weight to the appellant’s comparable #2, the parties’ common comparable, and board of review comparable #2 which are relatively similar to the subject in location and site size. These three comparables sold proximate in time to the January 1, 2023 assessment date at issue and are overall more similar to the subject in dwelling size, age, and some features. The appellant’s comparable #2 is a 2-story home that is 26% larger than the subject, whereas board of review comparable #2 is 23% smaller than the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. The most weight was given to the parties’ common comparable as it is most similar to the subject in dwelling size and design. These three comparables sold from September 2022 to May 2023 for prices ranging from \$330,000 to \$451,000 or from \$148.43 to \$219.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$399,718 or \$200.86 per square foot of living area, including land, which falls within the range established by these three comparable sales and is well supported by the parties’ common comparable that is most similar to the subject. Based on this evidence and after considering

appropriate adjustments to the three most similar comparables for differences from the subject, the Board finds 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Karen Dioguardi
803 Pleasant St
Fox River Grove, IL 60021

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098