



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

APPELLANT: Scott & Jennifer Weichle  
DOCKET NO.: 23-04905.001-R-1  
PARCEL NO.: 19-28-251-090

The parties of record before the Property Tax Appeal Board are Scott and Jennifer Weichle, 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 **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:** \$12,107  
**IMPR.:** \$57,409  
**TOTAL:** \$69,516

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 is improved with a two-story townhouse of frame construction containing 1,482 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include central air conditioning, one fireplace, 1½ bathrooms, and an attached garage with 235 square feet of building area. The property has a 1,399 square foot or approximately a .03-acre site located in Lake in the Hills, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the land as the basis of the appeal. In support of this argument the appellants submitted information on four assessment equity comparables each improved with a one-story dwelling or a two-story townhouse of frame construction that range in size from 1,232 to 2,350 square feet of living area. The dwellings range in age from 23 to 31 years old. One comparable has a basement with finished area and two comparables each have one fireplace. Each property has central air conditioning, 2 or 2½ bathrooms, and a garage ranging in size from 418 to 506 square feet of building area. The

comparables have sites ranging in size from 2,144 to 9,882 square feet of land area. The properties are located either 1.2 miles or 3 miles from the subject property and in different subdivisions than the subject. The comparables have land assessments ranging from \$5,786 to \$13,139 or from \$1.31 to \$2.70 per square foot of land area. Their improvement assessments range from \$59,070 to \$95,186 or from \$40.50 to \$60.31 per square foot of living area. The comparables have total assessments ranging from \$64,856 to \$109,878 or from \$46.75 to \$70.34 per square foot of living area, including land.

In their written statement the appellants assert their appeal is based on the inequitable assessment of the land. The appellants contend the assessed value of their land reflects a market value of approximately \$1.2 million per acre. The appellants contend their comparables #1 and #2 are riverfront houses with land assessments reflecting market values of \$345,000 per acre. The appellants argued the subject is in the middle of a townhouse neighborhood without waterfront access or an attractive view with an assessment reflecting a market value of \$1.2 million, which is not equitable. The appellants further assert their comparables #3 and #4 are townhouse properties with similar lots of .05 acres with much lower land assessments and is their attempt to show an “apples to apples” comparison of nearby land assessments within the township. The appellants requested the subject’s land be assessed at \$115,000 per acre, for a market value of \$345,000 per acre, resulting in a land assessment of \$3,450 when using the subject’s site of .03 acres. Based on this evidence the appellants requested the subject’s land assessment be reduced to \$3,450.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,516 or \$46.91 per square foot of living area, including land. The subject property has an improvement assessment of \$57,409 or \$38.74 per square foot of living area and a land assessment of \$12,107 or \$8.65 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables within the same neighborhood as the subject property and from .04 to .11 of a mile from the subject property. The comparables are improved with two-story townhomes of frame construction each with 1,482 square feet of living area. The homes are either 28 or 30 years old. Each comparable has central air conditioning, one fireplace, 1½ or 2½ bathrooms, and a garage with 235 square feet of building area. These properties have sites ranging in size from 1,399 to 1,520 square feet of land area each with a land assessment of \$12,107 equating to either \$7.96 or \$8.65 per square foot of land area. These properties have total assessments of either \$69,516 or \$69,864 equating to either \$47.14 or \$46.91 per square foot of living area, land included. Their improvement assessments are either \$57,409 or \$57,757 equating to \$38.97 or \$38.74 per square foot of living area.

On the “Notes on Appeal” the board of review stated that appellants’ comparables #1 and #2 are on water in a flood zone, while comparables #3 and #4 are much farther away. The board of review contend its comparables best reflect equity in the subject’s area and requested no change be made to the assessment.

In rebuttal the appellants contend their appeal is based solely on the land assessment and the board of review has failed to address their specific appeal, namely the subject’s tiny parcel of land, not located on water or in an exceptional location, is valued for assessment purposes over \$1.2 million per acre. The appellants contend that 2023 was the quadrennial assessment and the assessor had

the opportunity to adjust both the building and land values on their property and all properties in the neighborhood. They contend that subject's building value could have been adjusted upward to offset a potentially lower land assessment in 2023 but the assessor chose not to make such adjustments and therefore the building assessment of \$57,409 was appropriate. The appellants contend, however, assessing the land at over \$1.2 million per acres is placing an unfair tax burden on their property, when they identified nearby riverfront property receiving decreased land assessments to a market value of \$171,000 per acre or about 14% of their land value.

### **Conclusion of Law**

The appellants 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Article 9, Section 4 of the Illinois Constitution of 1970 prohibits taxing properties at different proportions of fair cash value and uniformity of assessments requires equality in the burden of taxation. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Illinois Supreme Court in *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity stating that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (*Apex Motor Fuel*, 20 Ill.2d at 401) The court in *Apex Motor Fuel* further stated:

[T]he rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation omitted.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation omitted.]" *Apex Motor Fuel*, 20 Ill.2d at 401.

In this context, the Supreme Court in *Kankakee County Board of Review v. Property Tax Appeal Board*, 131 Ill.2d 1 (1989)) stated that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. *Kankakee County Board of Review*, 131 Ill.2d at 21. The Board finds there was no showing by the appellants that the subject property

is being assessed at a different proportion of its true market value relative to other similarly situated properties.

The Board finds the best evidence of assessment equity to be the comparables presented by the board of review consisting of properties that are similar to the subject in location, land size, and improved with homes similar to the subject in style, age, size, and features. Each comparable has a land assessment of \$12,107 or \$7.96 and \$8.65 per square foot of land area. The subject's land assessment of \$12,107 or \$8.65 per square foot of land area is equivalent to the total land assessment for each comparable and the per square foot land assessment on three of the comparables. Additionally, the comparables have total assessments of either \$69,516 or \$69,864. The subject's total assessment of \$69,516 is equivalent to three of the four comparables indicating these properties are being assessed at consistent levels or at similar proportions of fair cash value.

Less weight was given the appellants' comparables due in part to differences from the subject in location. Additionally, appellants' comparables #1 and #2 are improved with different style homes than the subject property which detracts from this Board's ability to determine if these properties would have similar fair cash values as the subject property. Appellants' comparables #3 and #4 are improved with townhomes that are somewhat similar to the subject in age and features although each lack a fireplace and each is smaller than the subject dwelling. These properties have total assessments of \$64,856 and \$65,666 or \$51.39 and \$53.30 per square foot of living area, including land. The subject's total assessment of \$69,516 or \$46.91 per square foot of living area, including land, is relatively consistent with these two properties although the apportionment between the land and improvement assessments differs. On this limited record the Board finds the appellants did not demonstrate with clear and convincing evidence that subject property was being valued at a grossly higher value than other similar properties.

In conclusion, based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land 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.

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Chairman



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Member



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Member



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Member



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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:

July 15, 2025



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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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