



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

APPELLANT: Scott & Jennifer Weichle  
DOCKET NO.: 23-04906.001-R-1  
PARCEL NO.: 19-11-304-009

The parties of record before the Property Tax Appeal Board are Scott & 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:** \$14,691  
**IMPR.:** \$46,673  
**TOTAL:** \$61,364

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 2-story townhouse of frame construction containing 1,574 square feet of living area. The home was constructed in 2001 and is approximately 22 years old. Features of the home include a 354 square foot partially exposed basement with 283 square feet of finished area, central air conditioning, 2½ bathrooms, and an attached garage with 433 square feet of building area. The property is located within Cary, Illinois in the Cambria Condominiums subdivision, Algonquin Township, McHenry County.<sup>1</sup>

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 equity comparables each

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<sup>1</sup> Both parties provided a copy of the subject's property record card depicting the subject property has a "0" site size with a "Standard C" lot type of the Cambria Condominiums subdivision with an improved land assessment of \$14,691 for the 2023 tax year. The appellants reported in the Section V grid analysis of the Residential Appeal petition that the subject property has a "0.107 acres calculated" land area.

improved with a 1.5-story or a 2-story single family residence or townhouse of frame construction that range in size from 1,509 to 3,155 square feet of living area. The dwellings are 11 to 34 years old. Three comparables were reported to have 1,023 to 1,707 square foot basements, two of which have either 1,366 or 1,376 square feet of finished area. Each comparable has central air conditioning, either 2, 2½ or 3 bathrooms, and a garage ranging from 394 to 745 square feet of building area. One comparable has a fireplace. The properties are located from .25 of a mile to 1.20 miles from the subject property and within different subdivisions than the subject property. The comparables have from .05 to .82-acre sites with land assessments ranging from \$5,786 to \$16,018. The improvement assessments range from \$58,612 to \$134,174 or from \$38.84 to \$44.19 per square foot of living area. The comparables have total assessments ranging from \$64,398 to \$142,639 or from \$42.68 to \$47.95 per square foot of living area, including land.

In a written statement to the Property Tax Appeal Board, 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 \$428,000 per acre. The appellants' provided comparisons of the reduced or lower land assessments of comparable properties consisting of single-family homes and townhouse properties and argued the land assessments are inequitably assessed within Algonquin Township. The appellants contend their comparable #1 which is the appellants' single-family home had its 0.27 acre lot reduced to an assessed market value of about \$94,000 per acre, comparable #2 represents one of many neighboring single-family homes of one-acre lots with land assessments that were reduced to assessed market values of approximately \$57,000-\$61,000 per acre while the subject property less than a quarter mile away is assessed at over \$400,000 per acre, and the other two townhouse comparables in a nearby subdivision have much lower land assessments on a per acre valuation basis. Furthermore, the appellants stated in the letter that they had provided a copy of the "Board of Review Notes On Hearing" highlighting that the "Assessor did not address land values." The appellants' submission included supplemental documentation related to the subject's 2023 real estate complaint with the McHenry County Board of Review, and an Appendix A land valuation analysis comparing the Cambria Condo Association properties to other properties located within two different townhome developments along with maps and printouts with highlighted text of the acreage and land valuations of the subject property as well as the other properties presented in the appellants' appeal. Based on this evidence, the appellants requested the subject's land assessment be reduced to a market value of \$120,000 per acre for a reduction in the subject's land assessment to \$4,200 and the subject's total assessment to \$50,873.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,364 equating to \$38.99 per square foot of living area, including land. The subject property has an improvement assessment of \$46,673 or \$29.65 per square foot of living area and a land assessment of \$14,691.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables<sup>2</sup> located within the subject's same Cambria Condominiums subdivision and are from .04 to .54 of a mile from the subject property. The comparables are each improved with a 2-story townhouse of frame construction with 1,574 square feet of living area. The homes are either 22 or 23 years old. Each comparable has a 354 square foot basement with 283 square

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<sup>2</sup> Some of the property characteristics for the board of review's comparables not found in the Section V grid analysis were drawn from the additional grid analysis prepared by the township assessor.

feet of finished area, central air conditioning, 2½ bathrooms, and a garage with 433 square feet of building area. These properties are each reported to have a “Standard C” lot type each with a land assessment of \$14,691. These properties each have total assessments of \$61,364 equating to \$38.99 per square foot of living area, land included. Their improvement assessments are \$46,673 or \$29.65 per square foot of living area.

On the “Notes on Appeal” the board of review stated their “ comparables are the same as the subject in GLA, age, basement and assessed value.” Based on the evidence the board of review requested no change to the subject’s assessment.

In rebuttal, the appellants contend their appeal is based solely on an inequitable land valuation argument and the board of review failed to address their specific appeal complaint that the subject’s calculated/computed land allocation for assessment purposes, as part of a condo association, not located on water or in an exceptional location, is valued for assessment purposes over \$400,000 to \$425,000 per acre. The appellants further 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 further contend the 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 \$46,673 was appropriate. The appellants contend, however, assessing the land at over \$400,000 per acre is an unfair tax burden on their property, when they identified nearby single-family homes on approximate one-acre lots receiving a 2023 decreased land assessments to a market value of \$57,000-\$61,000 per acre or about 15% of their land value. The appellants argued the board of review focused on their comparables similar features to the subject property in GLA, age, basement and assessed value but ignored the fact the appellants’ appeal was solely on the subject’s land valuation, and that there was no explanation concerning the subject’s condo association property’s higher assessment (market value of \$400,000 per acre) relative to the assessment of nearby single-family homes on one-acre lots (about \$60,000 per acre).

### **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 five comparables presented by the board of review consisting of properties that are also located in the subject's Cambria Condominiums subdivision with the same "Standard C" lot type and improved with townhomes identical to the subject in style, age, size, and other features. Each comparable has a land assessment of \$14,691 and a total assessment of \$61,364 which is equivalent to the subject's land assessment and total assessment, indicating these properties are being assessed at consistent levels or at similar proportions of fair cash value.

Less weight was given the appellants' four comparables due in part to differences from the subject in their locations within different neighborhoods and site sizes, two of which are also located more than a mile from the subject property. Additionally, appellants' comparables #1 and #2 are improved with different larger sized 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 size although they differ from the subject with either a considerably larger basement area or lack of a basement, when compared to the subject's basement area. These two properties have total assessments of \$64,398 and \$73,743 or \$42.68 and \$47.95 per square foot of living area, including land. The subject's total assessment of \$61,364 or \$38.99 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 the 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

Member

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Member

Member

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Member

Member

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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: \_\_\_\_\_

July 15, 2025

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Clerk of the Property Tax Appeal Board

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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