



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

APPELLANT: Anthony Devita  
DOCKET NO.: 23-06016.001-R-1  
PARCEL NO.: 19-35-278-008

The parties of record before the Property Tax Appeal Board are Anthony Devita, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$26,531  
**IMPR.:** \$112,881  
**TOTAL:** \$139,412

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling of brick and frame exterior construction with 3,671 square feet of living area. The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include an unfinished basement,<sup>1</sup> central air conditioning, a fireplace, 3.5 bathrooms, and an 835 square foot garage. The property has a 13,863 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within 0.32 of a mile from the subject. The comparables are improved with 2-story homes of vinyl/wood siding exterior construction ranging in size from 3,423 to 3,677

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<sup>1</sup> As discussed more particularly herein, the Board shall consider the subject as having an unfinished basement for this 2023 tax year appeal.

square feet of living area. The dwellings were built in 1989 and 1991. Each home has a basement,<sup>2</sup> central air conditioning, a fireplace, 3 or 3.5 bathrooms, and a garage ranging in size from 484 to 871 square feet of building area. The comparables have improvement assessments ranging from \$96,511 to \$108,348 or from \$27.90 to \$29.47 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$103,485.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,412. The subject property has an improvement assessment of \$112,881 or \$30.75 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within 0.33 of a mile from the subject. The comparables are improved with 2-story homes of brick and frame exterior construction ranging in size from 3,488 to 3,691 square feet of living area. The homes are 32 or 35 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, 2.5 or 3.5 bathrooms, and a garage ranging in size from 550 to 822 square feet of building area. The comparables have improvement assessments ranging from \$102,229 to \$118,142 or from \$27.80 to \$32.01 per square foot of living area.

The board of review submitted a brief stating the board of review adopts the evidence prepared by the township assessor that includes a grid analysis of both parties' comparables and a brief contending that the comparables differ from the subject in garage size, bathroom count, basement size, and/or basement finish. The township assessor's grid analysis indicates the subject lacks finished basement area.

The board of review also presented a brief contending that an inspection of the subject was requested to investigate the discrepancy in the appellant's reporting of the subject's basement finish. The board of review presented a copy of a letter from the board of review to the appellant dated July 9, 2024, together with a certified mail receipt, in which the board of review requested an inspection pursuant to Section 1910.94 of the Board's procedural rules (86 Ill. Adm. Code § 1910.94). The board of review asserted in its brief that the appellant contacted the county's Chief County Assessment Officer in response to this letter but did not schedule an inspection or return telephone calls thereafter. The board of review concluded the subject has finished basement area and requested that the Board find the subject has finished basement area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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

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<sup>2</sup> The Board notes a second grid analysis of these comparables indicates the subject and the comparables each have an unfinished basement.

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.

As an initial matter, the Board finds Section 1910.94(a) of the Board's procedural rules, which was raised by the board of review, provides as follows:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

86 Ill. Adm. Code §1910.94(a). The Board finds both parties presented inconsistent information regarding the subject's basement finish. The appellant reported the subject has finished basement area in Section III of the appeal petition and then reported the subject has an unfinished basement in two grid analyses. The board of review presented and adopted the grid analysis prepared by the township assessor reporting the subject lacks basement finish, but then concluded based on the appellant's inconsistent evidence that the subject has finished basement area. Section 1910.94 only prevents the appellant from offering evidence to discredit the board of review's description of the physical characteristics of the subject property. To the extent that the board of review also presented inconsistent evidence regarding basement finish, it would be unclear which of the board of review's evidence could not be refuted under Section 1910.94: the grid analysis of the township assessor indicating the subject has an unfinished basement or the board of review's conclusion that the subject has finished basement area. The Board finds the evidence indicates the subject's assessment does not reflect finished basement area, and thus, the Board shall consider the subject as having an unfinished basement for this appeal.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3, which have finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, and features, although two of these comparables have much smaller garages than the subject and three comparables have fewer bathrooms than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$96,511 to \$108,348 or from \$27.90 to \$29.47 per square foot of living area. The subject's improvement assessment of \$112,881 or \$30.75 per square foot of living area falls above the range established by the best comparables in this record. However, the Board finds the subject's assessment is supported after considering appropriate adjustments to the best comparables for differences from the subject, such as the subject's garage size and bathroom count compared to the best comparables. Based on this record, 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 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

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