



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

APPELLANT: Wayne Grove
DOCKET NO.: 23-06018.001-R-1
PARCEL NO.: 19-29-208-015

The parties of record before the Property Tax Appeal Board are Wayne Grove, 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 **A Reduction** 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: \$11,795
IMPR.: \$62,000
TOTAL: \$73,795

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 1-story dwelling of frame and brick exterior construction with 972 square feet of living area. The dwelling was constructed in 1959 and is approximately 64 years old. Features of the home include a walkout basement with finished area, central air conditioning, and two fireplaces.¹ The property has a 19,181 square foot site and is located in Lake in the Hills, 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 five equity comparables located within 0.42 of a mile from the subject. The comparables are improved with 1-story homes of brick or vinyl/wood siding exterior construction ranging in size from 958 to

¹ The parties differ regarding the subject's fireplace count. The Board finds the best evidence of fireplace count is found in its property record card presented by the board of review which was not refuted by the appellant.

1,032 square feet of living area. The dwellings were built from 1949 to 1957. Each home has a basement with finished area, two homes are reported to each have central air conditioning, and one home has a fireplace. The comparables have improvement assessments ranging from \$45,661 to \$59,318 or from \$45.32 to \$61.92 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$50,913.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,312. The subject property has an improvement assessment of \$71,517 or \$73.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine equity comparables located within the same assessment neighborhood code as the subject and within 0.47 of a mile from the subject. Comparables #1 through #5 are the same properties as the appellant's comparables #1 through #5 described above. Comparables #6 through #9 are improved with 1-story homes of frame exterior construction ranging in size from 910 to 1,081 square feet of living area. These dwellings range in age from 51 to 77 years old and feature a walkout basement, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 242 to 624 square feet of building area. The board of review reported comparable #5 has central air conditioning.² These comparables have improvement assessments ranging from \$63,456 to \$79,327 or from \$58.70 to \$85.30 per square foot of living area.³ 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine equity comparables, with five common comparables, for the Board's consideration. The Board gives less weight to the common comparables #2 and #3 and the board of review's comparables #6 through #9 due to substantial differences from the subject in age, basement finish, central air conditioning amenity, and/or garage amenity.

² The board of review reported this property has central air conditioning, indicating its improvement assessment included central air conditioning amenity, and was unrefuted by the appellant. Thus, the Board finds this comparable has central air conditioning.

³ The parties differ regarding the improvement assessment of common comparable #5. The Board finds the best evidence of its improvement assessment is found in the board of review's evidence and was not refuted by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #1, the appellant's comparable #4/board of review's comparable #4 and the appellant's comparable #5/board of review's comparable #5, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$46,228 to \$60,671 or from \$45.32 to \$63.33 per square foot of living area. The subject's improvement assessment of \$71,517 or \$73.58 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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

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

APPELLANT

Wayne Grove, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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