



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

APPELLANT: Mark A. Liedtke  
DOCKET NO.: 23-06031.001-R-1  
PARCEL NO.: 18-01-304-010

The parties of record before the Property Tax Appeal Board are Mark A. Liedtke, 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:** \$6,278  
**IMPR.:** \$70,967  
**TOTAL:** \$77,245

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2022 tax year final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 ranch style dwelling of brick and frame exterior construction with 1,339 square feet of living area.<sup>1</sup> The dwelling was constructed in 1950 and is approximately 73 years old. Features of the home include a full basement, central air conditioning, one fireplace, 1.5 bathrooms, and a 556 square foot 2-car garage. The property has a 5,625 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellant filed a direct appeal contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the subject's neighborhood code as the subject

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card presented by the board of review.

and within 0.48 of a mile from the subject.<sup>2</sup> The comparables are reported to be improved with 1-story homes of vinyl and wood siding exterior construction ranging in size from 1,280 to 1,359 square feet of living area. The homes were each built in 1950. Three comparables each have a partial basement and one comparable has a crawl space foundation. Three comparables each have central air conditioning. Each comparable has 1.5 bathrooms. Comparable #2 has a 1-car garage. Comparable #5 has two fireplaces. The comparables have improvement assessments ranging from \$58,055 to \$65,538 or from \$44.44 to \$50.57 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$60,617 or \$45.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,426. The subject property has an improvement assessment of \$75,148 or \$56.12 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 in the subject's neighborhood code as the subject and within 0.44 of a mile from the subject. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 1,253 to 1,373 square feet of living area. The homes are either 64 or 74 years old. Each comparable has a basement, 1 bathroom, and a garage ranging in size from 239 to 581 square feet of building area. Two comparables each have central air conditioning and one fireplace. The comparables have improvement assessments ranging from \$63,745 to \$70,043 or from \$47.82 to \$52.84 per square foot of living area.

The board of review critiqued the appellant's comparables for exterior construction, design, basement, garage size, central air conditioning, and fireplace count. The board of review asserted the subject was superior to each of the appellant's comparables. The board of review also asserted the subject was superior to each of the board of review comparables and critiqued them for differences from the subject in exterior construction, bathroom count, air conditioning, fireplace count, and garage size. Based on this evidence, the board of review requested the Property Tax Appeal Board reduce the subject's assessment to \$77,245 with an improvement assessment of \$70,967 or \$53.00 per square foot of living area.

On September 30, 2024, the appellant acknowledged the receipt of a proposed stipulation from the board of review and rejected this offer.

In a written rebuttal dated December 5, 2024, the appellant's counsel asserted that the board of review comparables supported a reduction and that the subject was overassessed and requested a reduction based on Section 2c (2) of the appeal petition.

### **Conclusion of Law**

The appellant 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

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<sup>2</sup> Additional property characteristics of the appellant's comparables #1 through #4 were found in the evidence submitted by the board of review and unrefuted by the appellant, which revealed features/amenities that were not disclosed by the appellant.

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 based on the evidence in the record that a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds each of the parties' comparables to be similar to the subject in location, age, and dwelling size with varying degrees of similarity in other features. However, the Board gives less weight to the appellant's comparables due to differences from the subject in foundation type, central air conditioning, and garage amenity. The Board also gives less weight to board of review comparable #3 which lacks central air conditioning which is a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which overall more similar to the subject in location, age, dwelling size and other features. These two comparables have improvement assessments of \$63,745 and \$70,043 or \$47.82 and \$51.01 per square foot of living area. The subject's improvement assessment of \$75,148 or \$56.12 per square foot of living area falls above the two best comparables in this record and is excessive. Based on this evidence and after considering adjustments to the two best comparables for differences from the subject property, the Board finds the evidence in this record appellant supports a reduction in the subject's assessment.

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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