



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

APPELLANT: Nate McGraw  
DOCKET NO.: 24-00145.001-R-1  
PARCEL NO.: 11-101-660-05

The parties of record before the Property Tax Appeal Board are Nate McGraw, the appellant, and the McDonough 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 **McDonough** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,561  
**IMPR.:** \$124,772  
**TOTAL:** \$133,333

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the McDonough County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 two-story dwelling of frame or Dryvit exterior construction with approximately 3,690 square feet of above-grade living area. The dwelling is approximately 18 years old. Features of the home include a full unfinished basement, 3 full bathrooms, central air conditioning, a 705 square foot garage, and a 512 square foot inground swimming pool. The property has a 148,901 square foot or approximately 3.42-acre site and is located in Macomb, Macomb Township, McDonough County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. Although the appellant also marked comparable sales as a basis of the appeal, in the Sec. V grid analysis, there is only one recent sale, comparable #3 from March 2022 for a price of \$353,000 or \$72.81 per square foot of living area, including land. The remaining sales presented in Sec. V by the appellant occurred from 1994 to 2016, dates too remote in time to be indicative of market value as of January 1, 2024. In addition, the appellant reported the subject property

was purchased in March 2022 for a price of \$500,000 or \$135.50 per square foot of above-grade living area, including land.<sup>1</sup> In light of the lack of more than one recent sale for purposes of analysis of an overvaluation argument, the Property Tax Appeal Board will proceed to analyze this appeal solely based upon an alleged lack of assessment uniformity (i.e., equity).

In support of the inequity argument, the appellant submitted information on five equity comparables located from nearby to 3.5-miles from the subject property.<sup>2</sup> The comparables consist of 1-story, 1.5-story and 2-story dwellings of frame, brick or frame and brick exterior construction which range in age from 25 to 97 years old. The dwellings range in size from 3,113 to 4,952 square feet of above-grade living area. Each comparable has a full or partial basement, three of which have finished areas ranging in size from 293 to 1,000 square feet. The homes have 3 full bathrooms, and four comparables have additional 1 or 2 half-baths. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 1,839 square feet of building area. Three comparables each have an inground swimming pool. Comparable #1 has a pool shed and comparable #4 has a pool house. Comparable #5 has both a deck and a concrete patio. The comparables have improvement assessments ranging from \$83,093 to \$121,633 or from \$17.75 to \$36.35 per square foot of living area.

The appellant also supplied a brief contending that the subject's Hillcrest subdivision has the highest assessments in both Macomb and McDonough County, yet the subdivision lacks sidewalks or city sewer services. Properties in the subdivision have septic systems, no curbs or gutters, and the subdivision pays for its own streetlights.

The appellant reports that his comparables #1, #2 and #3 are located in Compton Park, an area the appellant was told was the most desirable area in Macomb due to proximity to the hospital and high school. That subdivision has a city-maintained park which looks to the appellant like "an extension of the resident's front yard." While these comparables are brick dwellings, the subject's home of Dryvit is not as thick as traditional stucco. Furthermore, three comparables have swimming pools, which are larger than the subject's inground pool.

Next, the appellant outlined issues brought raised with the McDonough County Board of Review as to assessment practices, whether there was a "metric" used to assess property, corrections in assessments being implemented by new personnel, and the average 10% reduction in assessments issued to properties in Compton Park. In closing, the appellant asserted that current sales prices are lower than two years ago, and the subject would probably list for \$340,000 to \$360,000. The subject lot, although larger than the comparables, is more than half timber. The

---

<sup>1</sup> As to an overvaluation argument, the Board finds the subject's 2024 total assessment of \$133,333 at the statutory level of assessment of 33.33% reflects an estimated market value of \$400,039, including land. This estimated market value is substantially below the reported purchase price in March 2022. In the appeal petition, although the appellant reported a likely current market value of \$340,000 to \$360,000, the total assessment request of \$107,624 reflects an estimated market value of \$322,904, including land.

<sup>2</sup> The board of review in response to the appeal asserted that there were multiple errors in the appellant's grid analysis and supplied underlying property record cards as support. The appellant submitted printouts of the comparables with assessment data and a small schematic drawing of each improvement along with a photograph. Having examined the data submitted by both parties, the Board has analyzed the corrections shown by the board of review which reflect data in the respective property record cards and finds that data to be the most accurate. Furthermore, the appellant did not submit rebuttal to dispute the corrections indicated by the assessing officials.

appellant further cited to both the Illinois Constitution and to the Supreme Court of Illinois decision in Walsh v. Property Tax Appeal Board.

Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment of \$99,063 or \$26.85 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 \$133,333. The subject property has an improvement assessment of \$124,772 or \$33.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located from next door to 4.7-miles from the subject. The comparables consist of two-story dwellings of frame or brick exterior construction which range in age from 19 to 29 years old. The dwellings range in size from 2,788 to 4,196 square feet of above-grade living area. Each comparable has a full basement, two of which have finished areas of 600 and 1,000 square feet, respectively. The homes have 2½, 3½ or 4 bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 476 to 1,150 square feet of building area. Three comparables each have either a deck or a patio. The comparables have improvement assessments ranging from \$98,265 to \$135,539 or from \$29.70 to \$36.60 per square foot of living area.

Based on the foregoing 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #5 as well as board of review comparable #1, due to substantial differences in age and/or dwelling size when compared to the subject that is 18 years old and contains 3,690 square feet of living area.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with board of review comparables #2 through #5, as both parties presented comparables both near to the subject and up to 4.7-miles from the subject. These best comparable dwellings range in age from 19 to 47 years old whereas the subject is slightly newer at 18 years old indicating adjustments to the comparables would be appropriate. These homes range in dwelling size from 3,113 to 4,196 square feet of living area and bracket the subject's dwelling size. Each

comparable has a basement, although two comparables necessitate downward adjustments to account for their finished basement areas, which is not a feature of the subject. Each home has central air conditioning like the subject. However, each of these comparables have one or two fireplaces, which is not a feature of the subject, indicating additional adjustments would be necessary to make them more equivalent to the subject. The subject property has the smallest garage when compared to these six best comparables which necessitate adjustments to each comparable for this difference. As depicted in the record, only appellant's comparable #4 has an inground swimming pool and a pool house, whereas the subject has only an inground swimming pool, thus necessitating downward adjustments to this comparable and upward adjustments to the remaining comparables which lack a pool feature. These six comparables have improvement assessments ranging from \$98,265 to \$135,539 or from \$28.07 to \$36.35 per square foot of living area. The subject's improvement assessment of \$124,772 or \$33.81 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to account for differences between the subject and best comparables, 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: \_\_\_\_\_

October 21, 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

Nate McGraw  
338 Hillview Drive  
Macomb, IL 61455

COUNTY

McDonough County Board of Review  
McDonough County Courthouse  
#1 Courthouse Square  
Macomb, IL 61455