



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

APPELLANT: Judith A. Caleca
DOCKET NO.: 24-00247.001-R-1
PARCEL NO.: 19-11-476-007-0040

The parties of record before the Property Tax Appeal Board are Judith A. Caleca, the appellant, 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: \$25,022
IMPR.: \$68,942
TOTAL: \$93,964

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2024 tax year.¹ 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 one-story “ranch style” dwelling of frame exterior construction with 1,371 square feet of living area. The dwelling was constructed in 1991 and is approximately 33 years old. Features of the home include a concrete slab foundation, central air conditioning, and a 399 square foot garage. The property has a 13,424 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight suggested equity comparables, five of which are located in Cimarron like the subject. The comparables are within 2.9-miles from the subject. Four comparables are one-story dwellings and four

¹ Initially, the board of review filed a Motion to Dismiss contending the appellant’s date of filing was premature based on the date a 2024 final decision was issued. Subsequently, the board of review withdrew the dismissal request.

comparables are two-story dwellings of frame or frame and masonry exterior construction. The homes range in age from 32 to 40 years old and range in size from 1,381 to 1,657 square feet of living area. Two homes have full and partial basements each with finished area; two comparables have slab and crawl-space foundations, respectively; four comparables have “unknown” or “N/A” as foundation data. Each home features central air conditioning and a garage ranging in size from 398 to 462 square feet of building area. Seven comparables have various additional amenities of shed, porch, deck/gazebo, deck/porch, porch/four-season room, and a porch/inground swimming pool. The comparables have improvement assessments ranging from 68,342 to \$76,544 or from \$42.91 to \$53.40 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$63,942 or \$46.64 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 \$93,964. The subject property has an improvement assessment of \$68,942 or \$50.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in Cimarron and from .24 to .45 of a mile from the subject. Board of review comparables #1 and #2 are the same properties as appellant's comparables #1 and #2. However, as to common comparable #1, the appellant set forth a 1,400 square foot dwelling size whereas the board of review and other evidence in the appellant's documentation indicated the home contains 1,377 square feet of living area.² The comparables consist of one-story “ranch-style” dwellings of frame or frame and masonry exterior construction. The homes range in age from 33 to 35 years old and range in size from 1,371 to 1,381 square feet of living area. Each comparable has “0” for basement area with a description elsewhere that the homes have “no basement. Features include central air conditioning and a 399 square foot garage. Comparables #2 and #3 each have a fireplace. The comparables have improvement assessments ranging from \$70,052 to \$77,603 or from \$50.87 to \$56.60 per square foot of living area.

In addition, the board of review stated the subject's 2024 assessment reflects an estimated market value below the subject's December 11, 2023 purchase price. The property record depicts a purchase price of \$297,900.³

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

² The Board finds the best evidence of dwelling size with support in the record is 1,377 square feet.

³ The subject's total assessment of \$93,964 reflects a market value of \$281,920, when applying the statutory level of assessment of 33.33%.

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 #5 through #8, as each of these dwellings is described as a two-story home, differing from the subject's one-story design along with larger dwelling sizes when compared to the subject and the pool feature of comparable #6. The Board has also given reduced weight to appellant's comparable #3 and #4, due to its larger dwelling size by more than 16% when compared to the subject's dwelling size or four-season room which is not a feature of the subject property, respectively.

The Board finds the best evidence of assessment equity to be appellant's comparable #1/board of review comparable #1, appellant's comparable #2/board of review comparable #2, as well as board of review comparables #3 and #4, which are similar to the subject in location, design/story height, age, and dwelling size. The parties' common comparables along with board of review comparables #3 and #4 range in dwelling size from 1,371 to 1,381 square feet of living area, which are highly similar to the subject; ages are also similar to the subject; these four comparables have similar foundation types to the subject and identically sized garage. These four best comparables have improvement assessments ranging from \$70,052 to \$77,603 or from \$50.87 to \$56.60 per square foot of living area. The subject's improvement assessment of \$68,942 or \$50.29 per square foot of living area falls below 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 the best comparables for differences when compared to the subject dwelling, 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: _____

September 16, 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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COUNTY

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