



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

APPELLANT: Michael Christensen  
DOCKET NO.: 24-02927.001-R-1  
PARCEL NO.: 20-17-227-001

The parties of record before the Property Tax Appeal Board are Michael Christensen, 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:** \$38,072  
**IMPR.:** \$170,760  
**TOTAL:** \$208,832

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. 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 an owner-occupied dwelling located in Cary, 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. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$158,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,832. The subject property has an improvement assessment of \$170,760 or \$43.54 per square foot of living area. The board of review disclosed 2023 was the first year of the general assessment cycle for the subject and an equalization factor of 1.1181 was applied to all non-farm properties in Algonquin Township in 2024.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior tax year as Docket No. 23-04160.001-R-1 in which the Property Tax Appeal Board issued a decision based on the agreement of the parties lowering the subject's assessment to \$186,774.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review noted the subject's assessment reflects the 2023 tax year final administrative decision of the Property Tax Appeal Board plus the equalization factor of 1.1181 for 2024. 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 Property Tax Appeal Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling and a reduction in the subject's assessment is not warranted pursuant to this section. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-04160.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$186,774. The record further disclosed the subject property is an owner-occupied dwelling. The Property Tax Appeal Board also finds that the 2023 and 2024 tax years are within the same general assessment period and an equalization factor of 1.1181 was applied in Algonquin Township in 2024. Furthermore, the decision of the Property Tax Appeal Board for the 2023 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a total assessment of \$208,832, which is the same as the 2024 assessment of the subject property of \$208,832.

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: \_\_\_\_\_

November 25, 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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