



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

APPELLANT: Angela Krzysko
DOCKET NO.: 24-03184.001-R-1
PARCEL NO.: 20-30-200-001

The parties of record before the Property Tax Appeal Board are Angela Krzysko, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County 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 **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: \$88,669
IMPR.: \$290,809
TOTAL: \$379,478

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 a 2-story dwelling of brick exterior construction with 4,602 square feet of living area. The dwelling was constructed in 2012 and is approximately 12 years old. Features of the home include a basement, central air conditioning, two fireplaces, a 962 square foot garage, and a 1,031 square foot garage. The property has a 191,783 square foot site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 0.89 of a mile to 1.5 miles from the subject. The parcels range in size from 204,541 to 236,582 square feet of land area and are improved with 1.5-story or 2-story homes of frame or frame and brick exterior construction ranging in size from 3,980 to 5,380 square feet of living area. The dwellings were built from 1982 to 1997. Each home has a basement, one of which is a walkout and one of which

has finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 910 to 1,179 square feet of building area. Comparable #1 has an inground swimming pool with an 882 square foot pool enclosure. Comparable #3 has a barn. The comparables sold from March to July 2024 for prices ranging from \$745,000 to \$1,000,000 or from \$175.84 to \$187.19 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$379,478. The subject's assessment reflects a market value of \$1,138,548 or \$247.40 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.69 of a mile to 1.36 miles from the subject. Comparable #1 and #4 are the same sales as the appellant's comparables #1 and #2, respectively. The parcels range in size from 204,541 to 236,582 square feet of land area and are improved with 1.5-story or 2-story homes of frame or frame and brick exterior construction ranging in size from 4,030 to 5,380 square feet of living area. The dwellings range in age from 37 to 52 years old. Each home has a basement, one of which is a walkout and two of which have finished area, central air conditioning, three fireplaces, and a garage ranging in size from 718 to 1,179 square feet of building area. Comparable #1 has an inground swimming pool with an 882 square foot pool enclosure. Comparable #2 has an inground swimming pool. The comparables sold from October 2023 to July 2024 for prices ranging from \$815,000 to \$1,300,000 or from \$175.84 to \$310.42 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the appellant's comparable #3 is located in a different school district than the subject. The board of review submitted a listing sheet for its comparable #4, which describes the listing as an estate sale and "as is." Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #1/board of review's

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

comparable #1 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size and/or inground swimming pool amenity. The Board also gives less weight to the appellant's comparable #3, which is the most distant from the subject and is within a different school district than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #4 and the board of review's comparable #3, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, location, and features, although these comparables are much older homes than the subject, have larger sites than the subject, and have one garage compared to the subject's two garages, and one comparable has finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$815,000 and \$1,300,000 or \$175.84 and \$291.87 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,138,548 or \$247.40 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

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

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