



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

APPELLANT: Brent Wuehler
DOCKET NO.: 24-03236.001-R-1
PARCEL NO.: 18-11-301-009

The parties of record before the Property Tax Appeal Board are Brent Wuehler, 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: \$18,634
IMPR.: \$162,111
TOTAL: \$180,745

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 custom part 1-story part 2-story dwelling¹ of frame exterior construction with 3,302 square feet of living area. The dwelling was constructed in 1996 and is approximately 28 years old. Features of the home include a basement, central air conditioning, a fireplace, a pergola, and a 3-car garage with 789 square feet of building area. The property has a 31,450 square foot site and is located in Lakewood, Grafton 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 four equity comparables located from 0.3 of a mile to 3 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with custom homes

¹ The Board finds the best evidence of the subject's design is found in its property record card presented by the board of review, which was not refuted by the appellant.

ranging in size from 3,236 to 3,595 square feet of living area that were built in 1998 or 1999. Each home has a basement, three of which are English basements, central air conditioning, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$130,415 to \$156,533 or from \$39.05 to \$44.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$133,080.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,745. The subject property has an improvement assessment of \$162,111 or \$49.09 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 within 0.37 of a mile from the subject and within the subject's subdivision. The comparables are improved with custom part 1-story part 2-story or part 1.5-story part 2-story homes ranging in size from 3,253 to 3,327 square feet of living area. The dwellings are 28 or 34 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 690 to 892 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$164,280 to \$171,586 or from \$49.38 to \$52.33 per square foot of living area. 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 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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, for which the appellant did not provide information on their story heights in order to compare these properties with the subject. Moreover, the appellant's comparables #1, #3, and #4 are located more than two miles from the subject. The Board gives less weight to the board of review's comparable #3, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #2, which are more similar to the subject in design, dwelling size, age, location, and most features. These comparables have improvement assessments of \$170,234 and \$171,586 or \$52.33 and \$52.19 per square foot of living area, respectively. The subject's improvement assessment of \$162,111 or \$49.09 per square foot of living area falls below the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Brent Wuehler, by attorney:
Arden Edelcup
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098