



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

APPELLANT: Brian Sato (Trustee )  
DOCKET NO.: 24-03558.001-R-1  
PARCEL NO.: 18-24-453-025

The parties of record before the Property Tax Appeal Board are Brian Sato (Trustee ), 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:** \$6,989  
**IMPR.:** \$134,418  
**TOTAL:** \$141,407

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 Augusta one-story dwelling of frame and brick exterior construction with 1,895 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a walkout-style basement, central air conditioning, two fireplaces, and a 464 square foot garage. Outdoor amenities include an open frame porch, a deck and a concrete patio. The property has a 4,576 square foot site and is located in Lake in the Hills, Grafton 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 four equity comparables located in the same neighborhood code as the subject and within one mile from the subject. The comparables are improved with Augusta one-story dwellings which are each 23 years old. The dwellings each contain 1,895 square feet of living area. Features include an English-style basement, central air conditioning, a fireplace, and a 464 square foot garage. Each

comparable also features a three-season enclosed porch. From the attached schematic drawings, each comparable has an open frame porch and three comparables have one or two decks. The comparables have improvement assessments of either \$131,945 or \$134,738 or of \$69.63 and \$71.10 per square foot of living area.

Included with the appeal is a brief from the appellant and supporting documentation. The appellant contends that the subject's walkout basement feature has a higher assessment (sliding glass door) than comparable properties with three-season fully enclosed porches with extended roofs. In this regard, the appellant stated that a sliding glass door has a cost of \$4,000 to \$5,000 whereas enclosed porches with extended roofs cost \$15,000 to \$20,000. In addition, the appellant noted that there was a reduction issued for the subject property in Docket No. 19-02609.001-R-1.<sup>1</sup> Based on this evidence and argument, the appellant requested a reduced improvement assessment of \$131,945 or \$69.63 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 \$141,407. The subject property has an improvement assessment of \$134,418 or \$70.93 per square foot of living area.

In a memorandum, the board of review asserted that the appellant reported 2023 equalized assessment data for his comparables.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables are from .03 to .11 of a mile from the subject. Board of review comparable #2 is the same property as appellant's comparable #3. The comparables are improved with Augusta one-story dwellings which are 21 to 24 years old. The dwellings each contain 1,895 square feet of living area. Each comparable has a basement and comparable #4 has a walkout style basement. Features of the dwellings include central air conditioning, one or two fireplaces, and a 464 square foot garage. Each comparable also features an open frame porch and three comparables each have a deck. Comparable #4 also has a concrete patio. The comparables have improvement assessments ranging from \$133,211 to \$138,930 or from \$70.30 to \$73.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement 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

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<sup>1</sup> The Property Tax Appeal Board takes notice that the 2019 tax year decision was the result of the McHenry County Board of Review submitting documentation that it agreed with the appellant's request for a reduced improvement assessment.

<sup>2</sup> Despite stating that the appellant provided inaccurate 2023 assessment data for the comparable properties, the Property Tax Appeal Board finds a landscape grid analysis of the appellant's comparables was submitted by the board of review. This document depicts "2024" assessment information which is found to be identical to the appellant's grid assessment information.

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 seven equity comparables, one of which was common to both parties, in support of their respective positions before the Property Tax Appeal Board. The seven comparables present varying degrees of similarity to the subject. The dwellings range in age from 21 to 24 years old. Each dwelling is identical in living area square footage, basement size, central air conditioning feature, and garage size. Besides slight variances in age, the comparables present either one or two fireplaces, with the majority having only one fireplace suggesting upward adjustments to these comparables to make them more equivalent to the subject which features two fireplaces. Each dwelling has an open frame porch of varying sizes. Six comparables each have one or two decks of varying sizes, which necessitate adjustments to make them more equivalent to the subject's deck. Only board of review comparable #4 has a walkout basement like the subject and similar additional outdoor amenities of both a deck and a concrete patio. These seven comparables present improvement assessments ranging from \$131,945 to \$138,930 or from \$69.63 to \$73.31 per square foot of living area. The subject's improvement assessment of \$134,418 or \$70.93 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the improvement equity comparables in the record when compared to the subject, the Board finds the appellant has not demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's improvement assessment is not warranted.

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: \_\_\_\_\_

January 20, 2026



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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APPELLANT

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COUNTY

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