



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

APPELLANT: Joseph Smoot  
DOCKET NO.: 24-03974.001-R-1  
PARCEL NO.: 19-12-476-037

The parties of record before the Property Tax Appeal Board are Joseph Smoot, 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:** \$16,010  
**IMPR.:** \$82,178  
**TOTAL:** \$98,188

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 1-story dwelling of frame exterior construction with 1,520 square feet of living area. The dwelling was constructed in 1960 and is approximately 64 years old. Features of the home include a basement with 1,216 square feet of finished area, central air conditioning, a fireplace, 3 bathrooms, and a 432 square foot garage. The property has an 8,720 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity regarding both land and improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within 0.5 of a mile from the subject. The parcels range in size from 8,733 to 9,869 square feet of land area and are improved with 1-story homes ranging in size from 1,478 to 1,630 square feet of living area. The dwellings were built from 1962 to 1976. Each home features a basement, three of which have 815 to 995 square feet of finished area, central air conditioning, 2 or 2.5 bathrooms, and a garage ranging in size from 308 to 453 square feet of

building area. Two homes each have a fireplace. The appellant reported the comparables have land assessments ranging from \$16,034 to \$17,427 or from \$1.77 to \$1.85 per square foot of land area and have improvement assessments ranging from \$71,937 to \$77,104 or from \$44.13 to \$51.21 per square foot of living area.<sup>1</sup> 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 \$98,188. The subject property has a land assessment of \$16,010 or \$1.84 per square foot of land area and an improvement assessment of \$82,178 or \$54.06 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables, where comparables #1 through #4 are the same properties as the appellant's comparables #1 through #4 described above. However, the board of review reported comparable #1 has a land assessment of \$17,138 or \$1.85 per square foot of land area and an improvement assessment of \$71,937 or \$44.13 per square foot of living area.

The board of review reported these eight comparables are within the same assessment neighborhood code as the subject. Comparables #5 through #8 are located within 0.55 of a mile from the subject and have sites ranging in size from 8,681 to 9,920 square feet of land area. These comparables are improved with 1-story homes ranging in size from 1,400 to 1,584 square feet of living area and were built from 1964 to 1977. Each home has a basement with 772 to 1,267 square feet of finished area, central air conditioning, one or two fireplaces, 2, 2.5, or 3 bathrooms, and a garage ranging in size from 420 to 484 square feet of building area. These four comparables have land assessments ranging from \$16,777 to \$17,450 or from \$1.76 to \$1.93 per square foot of land area and have improvement assessments ranging from \$78,400 to \$86,220 or from \$54.31 to \$58.97 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 eight equity comparables, with four common comparables, for the Board's consideration. With regard to land assessment equity, the Board gives less weight to common comparable #2 and the board of review's comparables #5 and #7, which are less similar to the subject in site size than the other comparables in this record.

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<sup>1</sup> The Board notes the appellant reported 2023 assessment data for comparable #1 in the grid analysis but also provided an assessment data sheet with the 2024 assessment data for this property.

The Board finds the best evidence of land assessment equity to be the common comparables #1, #3, and #4 and the board of review's comparables #6 and #8, which are more similar to the subject in site size and location. These comparables have land assessments ranging from \$16,034 to \$17,138 or from \$1.84 to \$1.93 per square foot of land area. The subject's land assessment of \$16,010 or \$1.84 per square foot of land area falls below the range established by the best comparables in terms of total land assessment and within the range on a per square foot basis. 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the common comparables #1, #2, and #3 and the board of review's comparables #5 and #6, which are less similar to the subject in age than the other comparables in this record.

The Board finds the best evidence of improvement assessment equity to be the common comparable #4 and the board of review's comparables #7 and #8, which are more similar to the subject in dwelling size, age, location, and most features, although these comparables have fewer bathrooms than the subject and less finished basement area than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$75,690 to \$82,558 or from \$51.21 to \$58.97 per square foot of living area. The subject's improvement assessment of \$82,178 or \$54.06 per square foot of living area falls within the range established by the 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 improvement 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:

April 21, 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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