



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

APPELLANT: Nicholas Bevers  
DOCKET NO.: 24-04103.001-R-1  
PARCEL NO.: 19-29-178-005

The parties of record before the Property Tax Appeal Board are Nicholas Bevers, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 a reduction 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:** \$10,107  
**IMPR.:** \$79,900  
**TOTAL:** \$90,007

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 two-story dwelling of frame exterior construction with 1,197 square feet of living area. The dwelling was constructed in 1952 and is approximately 72 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 576 square foot garage. The property has an 8,455 square foot site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same assessment neighborhood as the subject and from .15 to .89 of a mile from the subject property. The comparables are improved with two-story dwellings of vinyl/wood siding or brick exterior construction ranging in size from 1,082 to 1,308 square feet of living area. The dwellings were built from 1947 to 1958. The comparables each have a

basement with finished area and a garage ranging in size from 443 to 624 square feet of building area. Five comparables have central air conditioning and five comparables each have a fireplace. The comparables have improvement assessments that range from \$68,159 to \$79,273 or from \$55.33 to \$66.73 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$74,370 or \$62.13 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 \$91,968. The subject has an improvement assessment of \$81,861 or \$68.39 per square foot of living area.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on four equity comparables that are located in the same assessment neighborhood as the subject and from .71 to .88 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,102 to 1,216 square feet of living area. The dwellings are from approximately 47 to 74 years old. The comparables each have a basement with finished area, central air conditioning and a garage ranging in size from 396 to 634 square feet of building area. Comparable #1 has a fireplace. The comparables have improvement assessments that range from \$79,262 to \$89,057 or from \$68.38 to \$74.03 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant argued that when determining uniformity, only the building value, the above ground living area (AGLA) is considered. Counsel for the appellant further argued that the county equity comparables #1, #2 and #4 are not comparable since the dwellings are from 18 to 26 years newer than the subject but agreed that county comparable #3 is an acceptable equity comparable. Counsel asserted that taking board of review equity comparable #3 into consideration, along with the undisputed appellant's equity comparables shows that 7 of 7 or 100% of the equity comparables support a reduction based on building price per square foot.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellant's counsel's argument that only the subject's AGLA is considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties submitted ten equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its lack of central air conditioning, a feature of the subject. The Board has given reduced weight to board of review comparables #1, #2 and #4 due to their newer ages when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, #4, #5 and #6, along with board of review comparable #3, which are overall more similar to the subject in location, dwelling size, design, age and some features. These six comparables have improvement assessments that range from \$68,159 to \$80,275 or from \$60.42 to \$68.38 per square foot of living area. The subject property has an improvement assessment of \$81,861 or \$68.39 per square foot of living area, which falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is 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: \_\_\_\_\_

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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