



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

APPELLANT: Scott & Jennifer Weichle  
DOCKET NO.: 24-04366.001-R-1  
PARCEL NO.: 19-28-251-090

The parties of record before the Property Tax Appeal Board are Scott & Jennifer Weichle, the appellants, 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:** \$13,537  
**IMPR.:** \$64,189  
**TOTAL:** \$77,726

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 townhome of frame exterior construction with 1,482 square feet of living area. The dwelling was constructed in 1996 and is approximately 28 years old. Features include a slab foundation, 1½ bathrooms, central air conditioning, a fireplace, and a one-car (235 square foot) garage. The property has a 1,399 square foot interior site backing to residential views and is located in Lake In The Hills, Algonquin Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal challenging both the land and improvement assessments for the subject along with parcel maps depicting the relatively close proximity of the subject to each of the appellants' comparable properties. Besides submitting information on fifteen suggested comparable properties with both land and improvement assessment data, the appellants also submitted a four-page brief further detailing the bases of their inequity argument, with the primary claim being the land assessment.



Recognizing that the subject parcel of 1,399 square feet has a land assessment of \$9.6762 per square foot, the appellants multiplied the unit rate by 43,560 square feet (one acre) to depict an estimated land market value [x 3] of approximately \$1,264,486 per acre. In contrast, appellants' comparable #2, immediately adjacent to the subject, also with an interior location and a residential view, has a lot size of 2,301 square feet with a land assessment of \$6.4985 per square foot which results in an estimated market value per acre of approximately \$849,225.

In contrast, the appellants argued single-family dwellings have land assessments of around \$250,000 per acre, despite being only .2 of a mile from the subject property. Within the brief, the appellants presented a chart with the conversion of the land assessments for each of the appellants' fifteen comparables depicting estimated land market values ranging from the subject's high of \$1,264,486 per acre to a low of \$226,988 per acre for a single-family parcel, comparable #13, containing 15,398 square feet of land area or approximately eleven times larger than the subject parcel.

In support of this argument, the appellants submitted four-pages of grid analyses with information on 15 equity comparables. The subject is townhome is located in Windstone Crossing and appellants' comparables #1 through #6 townhomes are also located in this subdivision. Comparables #7 through #12 are townhomes located in Evergreen Ridges and described as within 265 yards from the subject or .15 of a mile. Comparables #13 through #15 are single family homes located in Hidden Valley and described as within 345 yards from the subject or .2 of a mile.

The 15 parcels range in size from 2,301 to 15,398 square feet of land area. These properties have land assessments ranging from \$14,953 to \$26,746 or from \$1.74 to \$6.52 per square foot of land area. Based on this evidence, the appellants requested a reduced land assessment of \$2,676 or \$1.91 per square foot of land area or a market value of \$249,600 per acre.<sup>1</sup>

Comparables #1 through #12 are each improved with a two-story townhouse and comparables #13, #14 and #15 are each improved with a two-story single-family home. Each dwelling is of frame exterior construction and ranges in age from 26 to 29 years old. The dwellings range in size from 1,464 to 1,994 square feet of living area. Windstone Crossing townhomes (comparables #1 through #6) have concrete slab foundations and comparables #7 through #15 each have a basement, four of which have finished area. Features include 1, 2 or 3 full bathrooms and 1 or 2 half-baths, central air conditioning, and a garage ranging in size from 390 to 529 square feet of building area. Seven dwellings each have a fireplace. Six dwellings each have a porch. The fifteen comparables have improvement assessments ranging from \$60,020 to \$107,944 or from \$37.94 to \$55.52 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$58,189 or \$39.26 per square foot of living area.

In conclusion, based on the foregoing evidence and argument, the appellants seek reductions in both the land and improvement assessments of the subject property.

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<sup>1</sup> \$1.91 x 43,560 = 831,996 x 3 = \$249,600 (rounded).



The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,726. The subject property has a land assessment of \$13,537 or \$9.68 per square foot and an improvement assessment of \$64,189 or \$43.31 per square foot of living area.

As part of the submission, the board of review included a landscape chart with 23 properties, including the subject, depicting "all of the Crystal Model[s]" in Windstone Crossing with lot sizes of either 1,399 or 1,400 square feet. Each parcel has a land assessment of \$13,537. The board of review stated at the bottom of the chart, as part of the 2023 revaluation of the subject subdivision, the land values were deemed appropriate "when applying the extrapolation method." In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code and from .03 to .08 of a mile from the subject. The parcels contain either 1,399 or 1,400 square feet of land area. Each comparable has a land assessment of \$13,537 or either \$9.67 or \$9.68 per square foot of land area. The parcels are improved with two-story "Crystal Model" townhomes of frame exterior construction that each contain 1,482 square feet of living area. The comparables are either 29 or 30 years old. Each comparable has a slab foundation, 1½ bathrooms, central air conditioning, a fireplace, and a one-car or 235 square foot garage. The comparables have improvement assessments ranging from \$63,272 to \$64,189 or from \$42.69 to \$43.31 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In an eight-page rebuttal, the appellants reiterated their 'excessive market value' for the subject land argument equating to a value of \$1.26 million per acre. The appellants assert "it is firmly believed" that no plot within the township or the county, including waterfront parcels, sell for anything near \$1.26 million per acre.<sup>2</sup>

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board finds the appellants only marked assessment equity as the basis of the appeal. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax

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<sup>2</sup> As part of the rebuttal, the appellants repeatedly assert there was no challenge to the subject's improvement assessment. The Board finds this statement is contradicted by page one of the Residential Appeal petition where the appellants request a change in the improvement assessment from \$64,189 to \$58,189.



Appeal Board . . . ." (35 ILCS 200/16-180). Similarly, section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code 1910.50(a)). Pursuant to these provisions the Property Tax Appeal Board finds that it is not required to consider the "conversion" of land assessment data in an attempt to argue overvaluation of the subject land.<sup>3</sup>

As to the appellants' analysis converting land assessment data to estimated market value for an acre of land, Article 9, Section 4 of the Illinois Constitution of 1970 prohibits taxing properties at different proportions of fair cash value and uniformity of assessments requires equality in the burden of taxation. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Illinois Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity stating that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

[T]he rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation omitted.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation omitted.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court in Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989)) stated that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. On this record, the Property Tax Appeal Board finds there was no showing by the appellants that the subject property (i.e., land and building) is being assessed at a different proportion of its true market value relative to other similarly situated properties (i.e., land and building/recent sale prices).

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<sup>3</sup> Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property, documentation of not fewer than three recent sales of comparable properties, or documentation of construction costs of the subject along with land cost, labor cost, etc. (See 86 Ill.Admin.Code §1910.65(c)). The appellants did not mark any market value contention as a basis of this appeal. The appellants' conversion of land assessment data into estimates of market value, in the absence of other market value evidence identified herein, does not establish that the estimated market value is in error. Moreover, in a market value appeal, the land and improvement are taken together to ascertain whether the subject is overvalued based upon its entire assessment.



Finally, in Showplace Theatre v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2<sup>nd</sup> Dist. 1986), the appellant only appealed the land value. The basis for judicial review was whether Showplace could appeal only the land valuation, thereby limiting the Property Tax Appeal Board's jurisdiction. The Appellate Court affirmed the Property Tax Appeal Board's decision of reducing the subject's land assessment, but increasing the improvement assessment based on its recent sale. The Appellate Court found assessments are based on real property consisting of both land and improvements. An appeal to the Property Tax Appeal Board includes both the land and improvements and together they constitute a single assessment. Likewise, in National City Bank Of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002), the court held the Property Tax Appeal Board was amply justified in giving little weight to valuation evidence since it valued only part of the property. The court did not find any error by the Property Tax Appeal Board in rejecting a "piecemeal approach" by which the petitioner sought to challenge only the valuation of only a portion of the entire property.

The parties submitted a total of 20 suggested equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellants' suggested comparables due to differences in lot size, location and/or use being improved with two-story single-family homes as compared to a townhome development.

As to the land inequity argument, the Board finds the best evidence of assessment equity consists of the board of review comparable parcels which are highly similar to the subject in location and identical or nearly identical in lot size when compared to the subject parcel of 1,399 square feet of land area. Each comparable has a land assessment of \$13,537 or either \$9.67 or \$9.68 per square foot of land area. The subject's land assessment of \$13,537 or \$9.68 per square foot of land area is identical or nearly identical to these five comparables.

As to the improvement inequity argument, the Board has given reduced weight to appellants' comparables #3, #4, and #7 through #15, due to differences in dwelling size, foundation type, basement finish, bathroom count and/or dwelling design when compared to the subject.

The Board finds the best evidence of improvement assessment equity to be appellants' comparables #1, #2, #5 and #6 along with the board of review comparables, which are each relatively similar to, if not identical to, the subject dwelling in age, design, dwelling size, bathroom count and some features. These comparables have improvement assessments ranging from \$60,020 to \$64,189 or from \$40.99 to \$43.31 per square foot of living area. The subject's improvement assessment of \$64,189 or \$43.31 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best equity comparables in the record when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction is not justified in either the subject's land or improvement assessments.



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: \_\_\_\_\_

December 23, 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

Scott & Jennifer Weichle  
523 Enclave Drive  
Cary, IL 60013

COUNTY

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