



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

APPELLANT: Patricia Jankowski
DOCKET NO.: 24-04438.001-R-1
PARCEL NO.: 09-07-304-012

The parties of record before the Property Tax Appeal Board are Patricia Jankowski, 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: \$43,757
IMPR.: \$106,497
TOTAL: \$150,254

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 2-story dwelling of vinyl exterior construction with 1,830 square feet of living area.¹ The dwelling was constructed in 1947 and is approximately 77 years old. Features of the home include a basement and central air conditioning. The waterfront property has an approximately 8,314 square foot site and is located in Wonder Lake, McHenry 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 four equity comparables located in the same assessment neighborhood code and within 0.24 of a mile from the subject. The comparables are improved with 1-story or 1½-story dwellings of frame or

¹ The parties differ as to the subject's GLA. The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

vinyl exterior construction ranging in size from 744 to 1,568 square feet of living area.² The homes range in age from 30 to 87 years old. Three comparables have a basement with finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning and three comparables have a fireplace. One comparable has a garage with 624 square feet of building area. The comparables have improvement assessments ranging from \$76,671 to \$111,190 or from \$54.98 to \$99.05 per square foot of living area.

The appellant also submitted written comments with three pages of exterior and interior photographs of the subject property and exterior photographs of each of the comparable properties. The subject's exterior photographs depict deferred maintenance of a wood deck and an unfinished walkout basement. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$89,563 or \$48.94 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 \$150,254. The subject has an improvement assessment of \$106,497 or \$58.20 per square foot of living area.

In response to the appellant's evidence, the board of review, through the McHenry Township Assessor, contended the appellant's grid analysis contained errors. In support of this contention the board of review submitted the property record cards and a corrected grid analysis for each of the appellant's comparables. The Township Assessor asserted the appellant's comparables are not the best comparables based on the corrected property details.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code and within 0.38 of a mile from the subject property. The comparables are improved with 1½-story or 2-story dwellings of brick and aluminum, frame or vinyl exterior construction ranging in size from 1,753 to 1,872 square feet of living area. The homes range in age from 20 to 76 years old. Each comparable has a basement with finished area and central air conditioning. Two comparables have one or two fireplaces and one comparable has a garage with 506 square feet of building area. The comparables have improvement assessments ranging from \$108,226 to \$135,688 or from \$60.90 to \$72.48 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review's comparables arguing without documentary evidence that the properties are "far superior lake-front properties compared to my property".

Conclusion of Law

The appellant 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

² The Board finds the best description of the appellant's comparables was found in the property record cards, submitted by the board of review and not refuted by the appellant.

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 parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #1 which are less similar in dwelling size, age and/or foundation type.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3 which are more similar to the subject in age, location, dwelling size and features. These two comparables have improvement assessments of \$108,226 and \$108,610 or \$60.90 and \$61.96 per square foot of living area. The subject's improvement assessment of \$106,497 or \$58.20 per square foot of living area falls below the two best comparables in this record. 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:

May 19, 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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