



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

APPELLANT: Christina Schaffter  
DOCKET NO.: 24-04442.001-R-1  
PARCEL NO.: 08-14-278-003

The parties of record before the Property Tax Appeal Board are Christina Schaffter, 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:** \$23,692  
**IMPR.:** \$105,946  
**TOTAL:** \$129,638

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 one-story dwelling of vinyl siding exterior construction with 2,291 square feet of living area. The dwelling is approximately 19 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 772 square feet of building area. The property has a 1.4-acre site and is located in Wonder Lake, Greenwood 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 that are located two miles away from the subject in Woodstock, none of which are located in the subject's assessment neighborhood. The comparables are improved with one-story dwellings of wood, vinyl, aluminum or brick and vinyl exterior construction ranging in size from 1,858 to 3,006 square feet of living area. The dwellings are from 21 to 31 years old. The comparables each have a basement, one of which has finished area. Each

comparable has central air conditioning and a garage ranging in size from 704 to 1,075 square feet of building area. Five comparables each have a fireplace. The comparables have improvement assessments that range from \$61,491 to \$114,454 or from \$25.02 to \$38.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$82,964 or \$36.21 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 \$129,638. The subject has an improvement assessment of \$105,946 or \$46.24 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 three equity comparables that are located in the same assessment subdivision as the subject, two of which are also along the same street as the subject property. The comparables are improved with one-story dwellings of vinyl or brick and vinyl exterior construction ranging in size from 2,253 to 2,710 square feet of living area. The dwellings are 19 or 33 years old. The comparables each have a basement, central air conditioning and a garage ranging in size from 623 to 696 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$104,189 to \$124,663 or \$46.00 or \$46.24 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant argued that the appellant's comparables have an average of 2,209 square feet of living area that is closer to the subject's 2,291 square feet of living area, whereas the board of review comparables have an average of 2,442 square feet of living area. The appellant contends the board of review comparables are superior to the subject due to their brick fronts and decks, which the subject does not have. The appellant requested a reduction in 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 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 ten equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their distant locations from the subject being 2 miles away in a different city. The Board has also given less weight to the appellant's comparables #2, #3, #4 and #6, as well as board of review comparable #3 which differ substantially from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2, which are located within the same assessment subdivision as the subject. The Board

finds these two comparables are more similar to the subject in location, dwelling size, design and some features. However, the Board finds board of review comparable #2 is 14 years older than the subject, suggesting an upward adjustment for this difference would be required to make it more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$104,189 and \$109,367 or \$46.24 per square foot of living area, respectively. The subject property has an improvement assessment of \$105,946 or \$46.24, which is bracketed by the two best comparables in the record in terms of total improvement assessment and identical to both comparables on a per square foot of living area basis. Based on this record and after considering 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: \_\_\_\_\_

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

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COUNTY

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