



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

APPELLANT: Diana & John Rackow  
DOCKET NO.: 18-04099.001-R-1  
PARCEL NO.: 09-12-351-004

The parties of record before the Property Tax Appeal Board are Diana & John Rackow, the appellants, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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:** \$32,052  
**IMPR.:** \$142,597  
**TOTAL:** \$174,649

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 2018 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 part 2-story and part 1-story dwelling of brick and cedar exterior construction with 3,694 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full walkout basement, that is partially finished, central air conditioning, two fireplaces, a 4-car garage and an inground swimming pool. The property has a 68,611 square foot site and is located in Johnsburg, McHenry Township, McHenry County.<sup>1</sup>

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an ad valorem appraisal estimating the subject property had a market value of \$495,000 as of January 1, 2018.

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<sup>1</sup> The parties differ slightly as to the size of the subject's lot and basement; however, the Board finds the discrepancies will not impact the decision for this appeal.

The appellants' appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellants' appraiser selected three comparable properties that were located from .13 to .40 of a mile from the subject property. The comparables had lots ranging in size from 46,609 to 142,960 square feet of land area that were improved with 1.5-story or 2-story dwellings that ranged in size from 3,388 to 4,390 square feet of living area. The comparables were built in 1993 or 2004 and had other features with varying degrees of similarity to the subject. Comparable #1 had an inground swimming pool. The comparables had sale dates ranging from March 2017 to July 2018 and sold for prices ranging from \$440,000 to \$549,000 or from \$125.06 to \$135.29 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$467,270 to \$497,680 or from \$113.37 to \$143.89 per square foot of living area, including land.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$164,983. The requested assessment would reflect a total market value of \$495,444 or \$134.12 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for McHenry County of 33.30% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,649. The subject's assessment reflects a market value of \$524,471 or \$141.98 per square foot of living area, land included, when applying the 2018 three-year average median level of assessment for McHenry County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, three of which were also submitted by the appellants, that were located from .06 to .21 of a mile from the subject property. The comparables had lots ranging in size from 32,817 to 133,388 square feet of land area that were improved with part 2-story and part 1-story or 2-story dwellings that ranged in size from 2,748 to 4,390 square feet of living area. The comparables were built between 1993 and 2005 and had other features with varying degrees of similarity to the subject. Comparables #1 and #4 each had an inground swimming pool. The comparables had sale dates ranging from March 2017 to June 2019 and sold for prices ranging from \$440,000 to \$545,000 or from \$124.15 to \$196.51 per square foot of living area, including land.<sup>2</sup>

The board of review's evidence included a letter from the township assessor noting that the appellants' appraiser failed to adjust the comparables for differences in finished basement area and fireplaces, which the assessor opined are both relevant to the market value for homes of the subject's quality.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The parties reported slight differences in land size, style, age and features for their common comparables. Once again, the Board finds the discrepancies will not impact the decision for this appeal. The board of review also reported comparable #1 as selling in June 2019 without support, however, the Board finds the appellant submitted the (Multiple Listing Service) MLS data sheet disclosing that the sale occurred in May 2017.

The appellants submitted rebuttal conceding that the subject has two fireplaces, not the single fireplace as reported by the appellants' appraiser. The appellants also disclosed that the subject has one less bathroom than the board of review reported. In addition, based on MLS data previously submitted, the appellants pointed out differences in the comparables' features that were reported by the board of review. The appellants also claim the assessor's adjustment for garages seem excessive and inconsistent. The appellants' rebuttal included MLS data for the additional comparable property submitted by the board of review, which the appellants critiqued.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 regarding the appellants' appraisal, the Board gave less weight to the value conclusion due to the appraiser's lack of disclosure and adjustments to the comparables for differences in finished basement area and fireplaces, when compared to the subject. In addition, the Board finds the appraisal's comparable #1 differed considerably in age, without any adjustment or discussion as to its effective age. The appraiser noted that sales were limited within the subject's neighborhood when targeting the effective date of the appraisal, however, the board of review submitted comparable #4, which was located closer to the subject than the appraisal's comparable #1 and was built the same year as the subject. The Board recognizes that the board of review's comparable #4 was approximately 1,000 square feet smaller but the appraisal's comparable #1 was approximately 700 square feet larger than the subject.

The Board finds the best evidence of market value to be the board of review's comparables, which includes the appellants' appraisal comparables. These comparables were similar to the subject in location and some features, however, the board of review's comparables #1 and #4 were the only comparables with an inground swimming pool, like the subject. The parties' comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The comparables sold for prices ranging from \$440,000 to \$545,000 or from \$124.15 to \$196.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$524,471 or \$141.98 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller basements and their differences in size, the Board finds the subject's assessment is supported. Based on this evidence the Board finds 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: March 16, 2021



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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