



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

APPELLANT: Scott Strange  
DOCKET NO.: 19-03582.001-R-1  
PARCEL NO.: 10-19-252-002

The parties of record before the Property Tax Appeal Board are Scott Strange, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, in Mundelein, 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:** \$ 24,761  
**IMPR.:** \$121,197  
**TOTAL:** \$145,958

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 2019 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 two-story and part one-story single-family dwelling of masonry and frame exterior construction. The dwelling was constructed in 1992 and is 27 years old. Features of the home include a full walkout-style basement that has finished area, central air conditioning, a fireplace and an attached three-car garage. The property has a 77,101 square foot or 1.77-acre site and is located in McHenry, McHenry Township, McHenry County.

As an initial matter, the parties present a dispute as to the dwelling's living area square footage. The appellant's appraiser reported a dwelling size of 3,385 square feet of living area and as part of an Addendum wrote that, "A copy of the subject's sketch layout is in the appraiser's work file" (Addendum page 1 of 3). In contrast, the board of review reported the dwelling contains 3,733 square feet of living area and supplied a full-page schematic drawing of the dwelling as part of

the property record card to support the calculation. The Board finds the best evidence of the subject's dwelling size on this record was provided by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$335,000 as of January 1, 2019. The client named is appellant's counsel, the Tax Appeal Company, and the purpose of the appraisal was to determine the market value of the subject property for a tax appeal. The appraisal performed was an exterior only and assumes the dwelling having an average efficiency heating system and is assumed to be in average condition; "no physical or functional obsolescence was observed."

Using the sales comparison approach to value, Smith analyzed four comparable sales located within .74 of a mile from the subject. The parcels range in size from 43,560 to 71,003 square feet of land area. The subject is described as having a residential/wetlands view as are appraisal sales #1 and #4; appraisal sales #2 and #3 are similar but with an additional lake view. The parcels are each improved with a two-story dwelling of average+ quality construction like the subject. Besides the subject being characterized as in average condition along with appraisal sales #2 and #4, comparable #1 is described as average/dated and comparable #3 is described as good/remodeled. The homes range in size from 3,109 to 4,122 square feet of living area. The homes range in age from 22 to 27 years old and have full walkout-style basements, two of which are finished. Each dwelling has central air conditioning, one to four fireplaces and a three-car to a five-car garage. Comparable #2 has a three-season porch and comparable #4 has an inground swimming pool. Smith reported that each of the four sales were arm's length sale transactions. The sales occurred from December 2018 to August 2019 for prices ranging from \$378,000 to \$450,000 or from \$105.03 to \$144.74 per square foot of living area, including land.

The appraiser adjusted the comparables for differences such as site size, view, condition, dwelling size, bathroom count, basement finish, garage size, number of fireplaces and/or other amenities when compared to the subject. This resulted in adjusted prices of the comparables ranging from \$391,300 to \$403,050. After his analysis of all pertinent facts related to the subject and comparable sales, the appraiser gave most weight to appraisal sales #1, #2 and #4 in arriving at the opinion of market value as of January 1, 2019 for the subject of \$335,000 or \$89.74 per square foot of living area, including land, when using the correct dwelling size of 3,733 square feet of living area.

Based on the foregoing evidence, the appellant requested a reduced assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,958. The subject's assessment reflects a market value of \$437,918 or \$117.31 per square foot of living area, land included, when using the 2019 three year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum from Mary Mahady, McHenry Township Assessor and data gathered by her office. In the memorandum, Mahady

noted the appraisal submitted by the appellant was an exterior only appraisal lacking a sketch or any interior photographs to support the assigned average condition of the dwelling. Mahady wrote, "This is a custom home neighborhood and changes can be made to the interiors at any time. The fact that the appraiser did not view the interior leaves doubt to the condition of the subject which could be significantly better than the assumed 'average' and casts doubt on the accuracy of the reconciled value." Furthermore, Mahady questioned the reconciled value presented by Smith given the range of adjusted sales prices that were developed where the final value conclusion is significantly below this range.

In support of its contention of the correct assessment, the board of review through the township assessor's office submitted information on five comparable sales, where comparables #1 through #4 are the same properties set forth in the appellant's appraisal report as "they are all from the subject neighborhood." The new additional comparable property is located .08 of a mile from the subject with a 66,211 square foot parcel improved with a part two-story and part one-story dwelling. The home was built in 2000 and is 19 years old. The dwelling contains 4,036 square feet of living area and has a walkout-style basement with 1,334 square feet of finished area. The home has central air conditioning, two fireplaces and a four-car garage. This property sold in July 2018 for \$499,000 or \$123.64 per square foot of living area, including land.

As part of the submission, Mahady reported that the subject and each of the five comparable properties were in "good" condition. Furthermore, she reported value adjustments for basement size, finished basement area, number of fireplaces, garage bay differences and lot size differences. Through this process, Mahady reported adjusted sales prices for the five comparables ranging from \$383,080 to 502,260 or from \$103.45 to \$160.16 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

### **Conclusion of Law**

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

The appellant submitted an appraisal of the subject property and the board of review submitted five suggested comparable sales, four of which were contained in the appellant's appraisal report, to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the Mahady/board of review criticisms of the Smith appraisal report concerning the condition determination of the subject dwelling in the appraisal; in essence, Mahady set forth a condition determination of good with no interior photographs to support the condition conclusion which is no different than the appraisal's condition determination of average without interior photographs.

Having thoroughly analyzed the appraisal, the Board has given reduced weight to the value conclusion in the appellant's appraisal report because it is significantly below the adjusted sales prices determined by Smith in the appraisal report without further explanation. Although Smith opined a market value for the subject of \$335,000, the Board finds it illogical to conclude this value for subject in light of the range of adjusted sales prices in the report ranging from \$391,300 to \$403,050, without further explanation by the appraiser as to the rationale for the subject dwelling having such a substantially lower overall value than the comparable sales in the report. Therefore, on this record the Board finds the value conclusion in light of the record evidence and adjusted sales prices undermines the credibility of the appraiser's value conclusion. However, the Board will analyze all of the five sales contained in the record.

The Board has given reduced weight to appraisal sale #3 which appears to be an outlier and is also a larger dwelling than the subject home. The Board finds the best evidence of market value to be the appellant's appraisal sales #1, #2 and #4 along with board of review comparable sale #1. These four comparables sold from July 2018 to September 2019 for prices ranging from \$378,000 to \$499,000 or from approximately \$100.61 to \$123.64 per square foot of living area, including land.<sup>1</sup> The subject's assessment reflects a market value of \$437,918 or \$117.31 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall value and on a per-square-foot basis which appears to be further justified by the subject's larger land area of 1.77-acres as compared to each of the four best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

---

<sup>1</sup> The Board recognizes that there were dwelling size discrepancies between the appellant's appraisal report and the reiterated grid of the appraisal sale comparables presented by the board of review. Neither party submitted substantive evidence to support their respective dwelling sizes of the homes; as reported by Smith the sales price range for appraisal sales #1, #2 and #4 is from \$105.03 to \$124.26 per square foot of living area, including land.

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: June 21, 2022



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 Strange , by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

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