



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

APPELLANT: Dale Moore  
DOCKET NO.: 19-03584.001-R-1  
PARCEL NO.: 10-29-451-009

The parties of record before the Property Tax Appeal Board are Dale Moore, 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:** \$23,238  
**IMPR.:** \$108,887  
**TOTAL:** \$132,125

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 two-story frame dwelling that contains 3,578 square feet of living area. The dwelling was constructed in 2003 and is approximately 16 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a three-car garage with 820 square feet of building area. The property is situated on a lot containing 46,221 square feet (or 1.06 acres) of land area and is located in McHenry, McHenry Township, McHenry County.

The appellant's appeal is based on overvaluation.<sup>1</sup> In support of this argument, appellant's counsel submitted copies of two listing sheets for the subject property, the only difference between the two sheets being the number of days for which the property had been listed. On one sheet, it had been listed for 63 days and on the other sheet, it had been listed for 93 days. The

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<sup>1</sup> Appellant amended Section 2(d) of the appeal form from "recent sale" to "recent listing."

listing sheets reflect that the property was listed for sale on the Multiple Listing Service on September 17, 2019 for \$368,000. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$122,665, which reflects the listing price of the subject property of \$368,000 or \$102.86 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,125. The subject's assessment reflects a market value of approximately \$396,415 or \$110.79 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 appellant's evidence, the board of review submitted a memorandum noting that the subject property was originally listed for sale on April 25, 2019 with an asking price of \$400,000, which was lowered to \$368,000 on September 17, 2019.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .35 of a mile to 1.75 miles distant from the subject, none of which share the same neighborhood as the subject. The comparables are situated on lots ranging in size from 1.08 to 1.52 acres of land area that are improved with part two-story and part one-story or two-story single-family dwellings. The dwellings were built from 1998 to 2001 and range in size from 3,512 to 4,036 square feet of living area. The comparables each have a basement with finished area, central air conditioning, one or two fireplaces, and a three-car or a four-car garage. The comparables sold from June 2018 to October 2019 for prices ranging from \$417,500 to \$499,000 or from \$113.61 to \$123.64 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's 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 proven 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 that based on the evidence submitted in this record a reduction in the subject's assessment is not warranted.

The parties submitted evidence regarding the 2019 listing of the subject property and three suggested comparable sales for the Board's consideration. The Board gave less weight to the listing of the subject property since it was not reflective of a closed, arm's-length transaction. The board of review's evidence, which was submitted in October 2020, speaks only of "a former listing" and does not state that the property was still on the market or had sold. The record is unclear as to whether the subject was still listed at that time and the appellant did not respond with any rebuttal regarding an active listing or a recent sale of the subject property.

The Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review which were similar to the subject in design, age, dwelling size, lot size, garage size and most features. These comparables sold from June 2018 to October 2019

for prices ranging from \$417,500 to \$499,000 or from \$113.61 to \$123.64 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$396,415 or \$110.79 per square foot of living area, land included, which falls below the range established by the only comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that a reduction in the subject's assessment is not warranted.

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: January 18, 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

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