



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

APPELLANT: David Yen  
DOCKET NO.: 20-06724.001-R-1  
PARCEL NO.: 14-08-100-004

The parties of record before the Property Tax Appeal Board are David Yen, 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:** \$30,600  
**IMPR.:** \$87,259  
**TOTAL:** \$117,859

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 2020 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 dwelling of frame and brick exterior construction with 2,832 square feet of living area. The dwelling was constructed in 1968. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has a 3.78-acre site and is located in Bull Valley, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. The comparables have sites that range in size from 1.07 to 9.55 acres of land area. The comparables are improved with two-story dwellings of vinyl siding, brick or frame exterior construction ranging in size from 2,982 to 4,772 square feet of living area. The dwellings were built from 1979 to 1999. Two comparables each have of basement, one of which has finished area. Each comparable has central air

conditioning, a fireplace and a two-car or a three-car garage. The comparables sold from March 2019 to November 2020 for prices ranging from \$270,000 to \$445,000 or from \$90.54 to \$117.34 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$88,019, which would reflect a market value of \$264,083 or \$93.25 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,859. The subject's assessment reflects a market value of \$353,294 or \$124.75 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue.

The board of review submitted a spreadsheet, prepared by the township assessor, which lists five comparable sales, where comparables #1 through #3 are identified as the appellant's comparable sales, which were previously described and where comparables #4 and #5 are identified as the township assessor's comparable sales. The assessor also submitted property record cards for the subject and both parties' comparables, as well as a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. The assessor reported that the appellant's comparables are located from .50 of a mile to one mile from the subject property and that the appellant's comparable #3 has an English style basement. The assessor asserted that the appellant's comparable #2 has a sale date occurring in July 2018, whereas the appellant reported the sale occurred in March 2019.<sup>1</sup> The assessor also argued that the appellant's comparable #2 is classified as farmland with buildings, not the same use as the subject.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on two comparable sales. The comparables are located either 1.67 or 1.75 miles from the subject and have sites that contain 7.51 or 7.73 acres of land area. The comparables are improved with two-story dwellings of frame exterior construction with 2,659 or 3,102 square feet of living area. The dwellings were each built in 1997. The comparables each have a basement with finished area, one of which is an English style. Each comparable has central air conditioning, a fireplace and a two-car or a three-car garage. The comparables sold in October 2019 and June 2020 for prices of \$495,000 and \$575,000 or for \$185.36 and \$186.16 per square foot of living area, including land. Based on this 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 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

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<sup>1</sup> The Board finds the best evidence of the date of sale for the appellant's comparable #2 is found in the property record card presented by the board of review.

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 record contains five suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 due to differences from the subject in property classification, site size, dwelling size and age. Furthermore, this comparable has a sale date occurring in 2018, which is less proximate in time to the lien date at issue than the other comparable sales in the record and is thus less likely to be indicative of the subject's market value as of January 1, 2020. The Board has given reduced weight to the two comparables submitted by the board of review due to their distant locations being more than one mile away from the subject. Furthermore, the board of review comparables have significantly larger site sizes and newer dwelling ages, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, which sold proximate in time to the assessment date at issue and are overall more similar to the subject in location and design. However, the Board finds both comparables have sites that are approximately half the size of the subject and dwellings that are somewhat larger in size and newer in age, when compared to the subject. In addition, the appellant's comparable #1 lacks a basement, a feature of the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in October and November 2020 for prices of \$270,000 and \$360,000 or for \$90.54 and \$117.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$353,294 or \$124.75 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record in terms of overall market value but greater than the comparables on a price per square foot basis. The subject's higher price per square foot value appears to be logical given its superior site size and somewhat smaller dwelling size. Therefore, based on this record and after considering the economies of scale and adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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:

May 16, 2023



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

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