



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

APPELLANT: Donald Greetham  
DOCKET NO.: 20-06726.001-R-1  
PARCEL NO.: 14-28-356-004

The parties of record before the Property Tax Appeal Board are Donald Greetham, 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:** \$27,184  
**IMPR.:** \$83,165  
**TOTAL:** \$110,349

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 2-story dwelling of frame exterior construction with 2,636 square feet of living area. The dwelling was constructed in 1988. Features of the home include walkout basement with finished area, central air conditioning, a fireplace, an inground swimming pool and a 2-car garage. The property has a .88-acre site and is located in Crystal Lake, Nunda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable sales located in same subdivision as the subject. The comparables have site sizes ranging in size from .47 to .83 of an acre of land area and are improved with 2-story dwellings of vinyl or aluminum exterior construction that were built from 1986 to 1988. The dwellings range in size from 2,576 to 3,300 square feet of living area. Each comparable has a basement with finished area, central air conditioning, a fireplace

and a 2-car or 3-car garage. The comparables sold in January 2019 or March 2020 for prices ranging from \$302,500 to \$370,000 or from \$112.12 to \$117.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,350. The subject's assessment reflects a market value of \$330,785 or \$125.49 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.

In response to the appeal, the board of review submitted a grid analysis, property record cards, exterior photographs, and locations maps of the subject and both parties' comparable sales that was prepared by the township assessor.

In support of its contention of the correct assessment, the board of review provided six comparable sales listed as #4 through #9 in the grid analysis. The comparables are located in the same subdivision as the subject. The comparables have sites ranging in size from .51 to .93 of an acre and are improved with 2-story dwellings of vinyl, aluminum, or frame exterior construction that were built from 1986 to 1988. The dwellings range in size from 2,528 to 2,694 square feet of living area. The comparables have basements, five of which have finished area and one is a walkout. Each comparable has central air conditioning, one fireplace and a 2-car or 3-car garage. The comparables sold from April 2019 to April 2020 for prices ranging from \$325,000 to \$359,000 or from \$120.64 to \$142.01 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 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 parties provided a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparable sale #3 and board of review comparable #9 due to a larger dwelling size and/or lack of finished basement area when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables. These seven comparables are similar to the subject in location, age, dwelling size and some features. However, none of the comparables have an inground swimming pool which is a feature of the subject. Nevertheless, the comparables sold from April 2019 to March 2020 for prices ranging from \$302,500 to \$359,000 or from \$112.34 to \$142.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$330,785 or \$125.49 per square foot of living area, including land, which falls within the value range established by the best comparable sales in this record. After considering adjustments to the best comparable sales

for differences including inground swimming pools when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported. Based on this evidence, 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

AGENCY

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