



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

APPELLANT: James Conley  
DOCKET NO.: 20-06732.001-R-1  
PARCEL NO.: 14-26-302-002

The parties of record before the Property Tax Appeal Board are James Conley, 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:** \$21,122  
**IMPR.:** \$76,923  
**TOTAL:** \$98,045

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 one-story, ranch dwelling of frame and stone exterior construction with 1,614 square feet of living area. The dwelling was constructed in 1978. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces, an attached three-car garage and a detached two-car garage. The property has an approximately .88-acre site and is located in Prairie Grove, Nunda Township, McHenry County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the intended use of the appraisal is to estimate the subject's fair market value for a real estate tax appeal.

---

<sup>1</sup> The Board finds the best evidence of the subject's site size is found in the property record card provided by the board of review that contains the dimensions of the subject's irregular shaped site.

The appraiser reported the subject is average+ condition for the neighborhood and has an average efficiency heating system, full walk-out basement with two bedrooms and one bath, a three-car attached garage and a two-car detached garage. No physical inadequacies were observed. The subject's kitchen has granite counter tops and stainless steel appliances. The appraiser noted the subject has functional obsolescence due to only having one bedroom above grade.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized four comparable sales located within .17 of a mile from the subject property. The appraiser contended that these are the best comparables available. The comparables have sites that range in size from approximately .90 to .93 of an acre of land area. The comparables are described as a split-level, a two-story and two ranch dwellings ranging in size from 1,576 to 2,462 square feet of living area and are approximately 34 to 43 years old. The comparables each have a basement with finished area, three of which are walk-outs. Each comparable has central air conditioning, one or two fireplaces and either a two-car or a three-car garage. The appraiser disclosed that comparable #1 is in inferior condition and the three remaining comparables are in average condition. The appraiser also indicated that comparables #1 and #2 have inferior upgrades, whereas the remaining two comparables as well as the subject have average upgrades. The comparables sold from June 2018 to August 2019 for prices ranging from \$220,000 to \$314,000 or from \$99.59 to \$154.76 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject to arrive at adjusted sale prices ranging from \$237,400 to \$275,680. Based on the adjusted sale prices, the appraiser estimated the subject property had a market value of \$265,000 or \$164.19 per square foot of living area, including land, as of January 1, 2020.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at 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 \$98,045. The subject's assessment reflects a market value of \$293,900 or \$182.09 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 spreadsheet prepared by the Nunda Township Assessor that contained information on the subject, the four comparable sales used by the appellant's appraiser and three additional comparables sales provided by the township assessor, along with property record cards for the subject and both parties' comparables. The assessor reported that the appellant's appraisal comparables were built from 1976 to 1986. The assessor critiqued the appellant's appraisal comparables #1, #2 and #3, arguing that comparable #1 is in below average condition; comparable #2 is a different style and "Needs TLC" per the MLS; and comparable #3 is a different style. The assessor asserted that due to the lack of comparable sales in the area, it was necessary to go outside of the immediate area but the assessor's comparables are located no more than 3.65 miles from the subject.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on three comparable properties identified in the spreadsheet as comparables 5 through 7. The comparables are located from .82 of a mile to 3.65 miles from the subject property. The comparables have sites that range in size from approximately .30 of an acre to 1.27 acres of land area. The comparables are improved with one-story, ranch dwellings of frame or brick exterior construction ranging in size from 1,489 to 1,594 square feet of living area and were built from 1953 to 1966. The comparables each have a basement with finished area, two of which are walk-outs. Each comparable has central air conditioning, a fireplace and a two-car garage. The comparables sold in either August 2019 or August 2020 for prices ranging from \$270,000 to \$303,000 or from \$180.99 to 181.33 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 appellant submitted an appraisal of the subject property and the board of review submitted three suggested comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight to the value conclusion in the appellant's appraisal report. The Board finds it problematic that the appellant's appraiser chose comparables #2 and #3 which are different style dwellings consisting of a split level and a two-story, respectively, when compared to the subject's one-story ranch design. Furthermore, comparable #3 is substantially larger in dwelling size when compared to the subject. These factors undermine the credibility of the appellant's appraiser's conclusion of value. However, the Board will analyze the raw sales data contained in this record.

The Board has given reduced weight to board of review comparables #2 and #3 due their distant locations from the subject being more than three miles away.

The Board finds the best evidence of market value to be the appellant's appraisal comparables #1 and #4, along with board of review comparable #1, which are overall more similar to the subject in location and design. However, the Board finds none of these comparables have an additional garage like the subject; the appellant's appraisal comparable #1 has a larger dwelling size and is in below average condition when compared to the subject; the appellant's appraisal comparable #4 is a somewhat dated sale and the dwelling is larger in size when compared to the subject; and board of review comparable #1 is somewhat older in age when compared to the subject dwelling, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these three comparables sold from June 2018 to August 2020 for prices

ranging from \$220,000 to \$314,000 or from \$99.64 to \$181.31 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$293,900 or \$182.09 per square foot of living area, including land, which falls within the range established by the best comparable sales contained in the record in terms of overall market value but slightly above the comparables on a price per square foot basis, which appears to be justified given its additional garage. Therefore, based on this record and after considering 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: October 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Conley, 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