



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

APPELLANT: David Scott
DOCKET NO.: 20-06733.001-R-1
PARCEL NO.: 19-30-151-003

The parties of record before the Property Tax Appeal Board are David Scott, 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: \$36,975
IMPR.: \$136,435
TOTAL: \$173,410

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 masonry¹ exterior construction with 3,859 square feet of living area. The dwelling was constructed in 2001. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a 716 square foot garage. The property has an approximately 19,616 square foot or .45-acre site and is located on the golf course in Boulder Ridge Country Club Estates subdivision, Lake in the Hills, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, none of which are located within the subject's subdivision. The comparables have sites that range in size from .18 to .26 of an acre of

¹ The Board finds the best descriptions of the subject dwelling's exterior construction and number of fireplaces are found in the subject's property record card submitted by the board of review.

land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,949 to 3,676 square feet of living area. The dwellings were built from 1994 to 2004. Each comparable has a basement with finished area, central air conditioning, at least one fireplace and a garage ranging in size from 599 to 711 square feet of building area. The comparables sold from February 2019 to September 2020 for prices ranging from \$350,000 to \$429,900 or from \$106.09 to \$132.25 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$148,557, which would reflect a market value of \$445,716 or \$115.50 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 \$173,410. The subject's assessment reflects a market value of \$519,814 or \$134.70 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 asserted that the Boulder Ridge complex has four neighborhoods identified as "Estates, Greens, Fairway Homes and Lakes." The board of review described the subject's location as the "Estate" section. The board of review argued that none of the appellant's comparables are from the higher end "Estate" section.

In support of its contention of the correct assessment, the board of review submitted a letter and spreadsheet prepared by the township assessor. The spreadsheet included information on the subject and five comparable sales located on the golf course,² where board of review comparable #1 is the same property as the appellant's comparable #2 and where board of review comparables #2 and #5 are the same property with two reported sale dates in June and August 2020. The board of review's comparables #2 through #5 are located within the same subdivision as the subject property. The comparables have sites that range in size from approximately 9,820 to 23,995 square feet of land area. The comparables are improved with two-story dwellings ranging in size from 3,422 to 4,018 square feet of living area. The dwellings were built from 2000 to 2003. The comparables each have a basement with finished area, one of which is an English style and two of which are walk-outs. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 599 to 1,008 square feet of building area. The comparables sold from December 2019 to August 2020 for prices ranging from \$390,000 to \$615,000 or from \$106.09 to \$169.49 per square foot of living area, including land.

The assessor adjusted the comparables for differences from the subject to arrive at adjusted prices that range from \$421,030 to \$665,912. The board of review asserted that the assessing officials' comparables are all located in the subject's subdivision and support the assessment, and even indicate that an increase may be appropriate.

² The board of review comparables are identified as comparables #1, #2, #3, #6 and #5, respectively, in the spreadsheet presented by the board of review. The Board has renumbered the board of review comparables as #1 through #5 for ease of read

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 record contains eight suggested comparable sales for the Board's consideration, as one sale was common to the parties and one comparable sold twice. The Board has given less weight to the appellant's comparables #1 and #3 due to their smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, which includes the common sale. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables sold from December 2019 to August 2020 for prices ranging from \$390,000 to \$615,000 or from \$106.09 to \$169.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$519,814 or \$134.70 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record, both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record, the Board finds no reduction nor increase in the assessment of the subject property 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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