



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

APPELLANT: Paul Shekoski
DOCKET NO.: 20-06741.001-R-1
PARCEL NO.: 14-26-252-001

The parties of record before the Property Tax Appeal Board are Paul Shekoski, 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: \$38,628
IMPR.: \$175,216
TOTAL: \$213,844

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 2-story dwelling of brick and stucco exterior construction with 6,393 square feet of living area. The dwelling was constructed in 1999. Features of the home include an English-style basement with finished area, central air conditioning, five fireplaces, and a 3-car garage. The property has a 1.01 acre site and is located in Prairie Grove, 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 located in the same subdivision as the subject. The parcels range in size from 1.09 to 1.64 acres of land area and are improved with 2-story homes of brick and frame exterior construction ranging in size from 4,931 to 5,711 square feet of living area. The dwellings were built from 2000 to 2005. Each home has a basement,

two of which are walkout basements and one of which is an English-style basement.¹ Comparable #1 has finished basement area. The comparables also feature central air conditioning, one to four fireplaces, and a 3-car or a 4-car garage. The comparables sold from October 2017 to September 2019 for prices ranging from \$425,000 to \$545,000 or from \$84.64 to \$95.43 per square foot of living area, including land.

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 \$213,844. The subject's assessment reflects a market value of \$641,019 or \$100.27 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with maps depicting the locations of these comparables in relation to the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3, however, the board of review reported that common comparable #2 sold again in December 2020 for \$550,000 or \$111.54 per square foot of living area, including land. The board of review noted that common comparable #3 has only one functioning bathroom, rotted exterior features, and non-functioning air conditioning.

The board of review's comparable #4 is located 3.35 miles from the subject and has a 9.65 acre site. The board of review noted this property is located in an upscale neighborhood similar to the subject's neighborhood. This comparable is improved with a 2-story home of brick exterior construction with 6,925 square feet of living area that was built in 2008. The home has a walkout basement, central air conditioning, three fireplaces, and a 4-car garage. This comparable sold in April 2020 for \$755,000 or \$109.03 per square foot of living area, including land.

The board of review submitted a listing sheet for the subject property indicating it was listed on May 13, 2021 for a price of \$999,000. The listing sheet describes the subject as a custom home with many upgrades.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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.

¹ Additional details regarding these comparables, which are common to both parties, are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

The record contains a total of five comparable sales, with three common sales and two sales of the common comparable #2, for the Board's consideration. The Board gives less weight to the October 2017 sale of the common comparable #2, which occurred less proximate in time to the assessment date than other sales in this record. The Board gives less weight to the board of review's comparable #4, due to significant differences from the subject in site size and location more than one mile from the subject.

The Board finds the best evidence of market value to be the common comparables #1 and #3 and the December 2020 sale of common comparable #2, which are similar to the subject in age, site size, location, and some features, although these comparables are smaller homes than the subject, two comparables lack finished basement area that is a feature of the subject, and one comparable is in an inferior condition compared to the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$425,000 to \$550,000 or from \$84.64 to \$111.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$641,019 or \$100.27 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis, and appears to be justified given the subject's larger dwelling size, finished basement area, and condition. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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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