



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

APPELLANT: Loma Gladstone  
DOCKET NO.: 20-06743.001-R-1  
PARCEL NO.: 14-18-100-022

The parties of record before the Property Tax Appeal Board are Loma Gladstone, 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:

<b>LAND:</b>	\$29,835
<b>F/LAND:</b>	\$1
<b>IMPR.:</b>	\$86,480
<b>TOTAL:</b>	\$116,316

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 1-story dwelling of frame exterior construction with 2,610 square feet of living area.<sup>1</sup> The dwelling was constructed in 1979. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 4.28 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 located from 2.27 to 2.61 miles from

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<sup>1</sup> The Board notes the board of review's grid analysis reports a dwelling size of 2,677 square feet of living area, whereas the appellant and the subject's property record card presented by the board of review report a dwelling size of 2,610 square feet of living area. Thus, the Board finds the subject has a dwelling size of 2,610 square feet of living area.

the subject.<sup>2</sup> The parcels range in size from 0.46 to 0.54 of an acre of land area and are improved with 1-story homes of brick, frame, or stone and frame exterior construction. The homes range in size from 1,376 to 2,363 square feet of living area and were built from 1954 to 1972. Two homes each have a basement, one of which has finished area. Each home has central air conditioning and a fireplace. Two comparables each have a 2-car garage and one comparable has both a 2-car and a 3-car garage. The comparables sold from July 2019 to April 2020 for prices ranging from \$158,000 to \$275,000 or from \$113.49 to \$116.38 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 \$116,316. The subject's assessment reflects a market value of \$348,669 or \$133.59 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 asserted the subject parcel is part of a three parcel property having a total of 15.39 acres of a land area, of which 11.79 is allocated to a nature preserve. The board of review submitted an aerial map of three parcels.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a grid analysis of the appellant's comparables and maps depicting the locations of both parties' comparables in relation to the subject. The board of review noted the appellant's comparables are located in subdivisions unlike the subject.

The board of review's comparables are located from 1.95 to 5.19 miles from the subject. The parcels range in size from 1.57 to 3.32 acres of land area and are improved with 1-story homes of frame, frame and brick, or vinyl siding exterior construction. The homes range in size from 1,862 to 2,231 square feet of living area and were built from 1954 to 1986. One home has a basement with finished area and one home has a crawl space foundation. Each home has central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from July 2019 to March 2020 for prices ranging from \$276,900 to \$351,000 or from \$148.71 to \$158.18 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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.

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<sup>2</sup> Additional information regarding the comparables not reported by the appellant are found in the board of review's evidence.

As an initial matter, the Board notes that the board of review disclosed the subject 4.28 acre parcel is a part of a larger 15.39 acre property, of which 11.79 acres is allocated to nature preserve use. This assertion was not refuted by the appellant in written rebuttal. On this record, the Board concludes a portion of the subject parcel is also allocated to nature preserve use.<sup>3</sup> Accordingly, on this record, the Board finds the subject property cannot be valued separately from the whole 15.39 acre property.

Nonetheless, the record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to significant differences from the subject in site size and/or dwelling size. The Board gives less weight to the board of review's comparable #3, which is an approximately 29% smaller home than the subject and has two garages unlike the subject. The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size and site size, although these comparables are smaller homes than the subject and one comparable lacks a basement that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$340,000 and \$351,000 or for \$152.40 and \$158.18 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$348,669 or \$133.59 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and below the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that even if the subject parcel could be valued separately from the whole 15.39 acre property, the appellant has not demonstrated by a preponderance of the evidence that the subject parcel is overvalued for assessment purposes and a reduction in the subject's assessment is not warranted.

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<sup>3</sup> Based on a total of 15.39 acres with 11.79 acres allocated to a nature preserve, only 3.6 acres remains for other use. The subject parcel is 4.28 acres, indicating a portion of the subject parcel is allocated to nature preserve use.

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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