



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

APPELLANT: Lois Shartiag  
DOCKET NO.: 21-06646.001-R-1  
PARCEL NO.: 20-31-101-003

The parties of record before the Property Tax Appeal Board are Lois Shartiag, 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:** \$ 95,503  
**IMPR.:** \$139,861  
**TOTAL:** \$235,364

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 2021 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 single-family dwelling of brick exterior construction with 4,166 square feet of living area. The dwelling was constructed in 1973. Features of the home include a partial basement with 2,023 square feet of finished area, central air conditioning, a fireplace and a two-car garage containing 575 square feet of building area. The property has a 5.07-acre site and is located in Barrington, 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, three of which are located in the same subdivision as the subject property. The comparable parcels range in size from 4.75 to 10.31-acres of land area and are each improved with either a one-story or a two-story dwelling of either frame or brick exterior construction. The homes were built from 1945 to 1979 and range in size from 3,354 to 4,762 square feet of living area. Three of the dwellings have basements, two of

which have finished areas. Features include central air conditioning, a fireplace and a garage ranging in size from 529 to 1,234 square feet of building area. The comparables sold from October 2020 to June 2021 for prices ranging from \$382,000 to \$555,000 or from \$99.30 to \$165.47 per square foot of living area, including land.

Based on this evidence, the appellant requested a total reduced assessment of \$161,069 which would reflect a market value of \$483,255 or \$116.00 per square foot of living area, when applying 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 \$235,364. The subject's assessment reflects a market value of \$706,587 or \$169.61 per square foot of living area, land included, when using the 2021 three year average median level of assessment for McHenry County of 33.31% as determined by the Illinois Department of Revenue.

The board of review noted that the appellant's suggested comparable sales, but for sale #3, were deemed to lack similarity to the subject due to "condition and style."

The board of review also submitted a memorandum and evidence prepared by the Algonquin Township Assessor. In the memorandum, the assessor contended that appellant's comparable sale #3 was appropriate. The assessor asserted that comparable #1 sold "in poor condition" as shown in the Multiple Listing Service (MLS) data sheet provided indicating it was "ready for your renovation" and sold as is; the property was initially listed for \$749,000 and then sold for \$382,000. Additionally, the assessor noted that appellant's sales #1, #2 and #4 were each two-story dwellings, differing in design from the subject's one-story construction.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales, where comparable #2 is the same property as appellant's comparable #3. Comparables #2 and #4 are each located within the subject's subdivision. The comparable properties are situated from .12 of a mile to 1.84-miles from the subject property. The comparable parcels range in size from 2.77 to 5.1-acres of land area and each of which is improved with a one-story dwelling. The homes were built from 1945 to 1987 and range in size from 3,833 to 4,448 square feet of living area. Three of the dwellings each have a basement with finished area and two of which are walkout-style. Features include central air conditioning, one or two fireplaces and a three-car or a four-car garage ranging size from 704 to 1,234 square feet of building area. Comparables #3 and #4 each have an inground swimming pool. Comparable sale #3 also has both a barn and a finished attic. The comparables sold from September to December 2020 for prices ranging from \$475,000 to \$795,000 or from \$121.08 to \$183.60 per square foot of living area, including land. The assessor also reported having made unsupported "adjustments" to the board of review comparable sales resulting in reported adjusted sales prices ranging from \$564,084 to \$791,451. Based on this evidence and argument, 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 submitted a total of seven comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #4 due to their two-story design when compared to the subject's one-story design.

The Board finds the best evidence of market value to be appellant's comparable sale #3/board of review comparable sale #2 and board of review comparable sales #1, #3 and #4 which are each one-story dwellings like the subject with varying degrees of similarity to the subject in age, dwelling size and other features. These most similar comparables sold from September to December 2020 for prices ranging from \$475,000 to \$795,000 or from \$121.08 to \$183.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$706,587 or \$169.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified when considering appropriate adjustments to the best comparables for differences in age and/or dwelling size when compared to the subject.

Based on this evidence, 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:

December 19, 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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