



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

APPELLANT: Peter Gashkoff
DOCKET NO.: 21-06648.001-R-1
PARCEL NO.: 20-20-176-012

The parties of record before the Property Tax Appeal Board are Peter Gashkoff, 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: \$94,839
IMPR.: \$183,492
TOTAL: \$278,331

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 is improved with a two-story dwelling of brick construction containing 5,416 square feet of living area. The dwelling was built in 1993. Features of the home include a full basement that is partially finished, central air conditioning, four fireplaces and an attached four-car garage with 1,058 square feet of building area. The subject property has a 5.02-acre site and is in Barrington 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 three comparable sales improved with 1.5-story or 2-story dwellings of brick or frame construction that range in size from 4,101 to 4,892 square feet of living area. The homes were built from 1974 to 1992. Each comparable has a full or partial basement with two having finished area, central air conditioning, a fireplace, and a garage ranging in size from 779 to 965 square feet of building area. The comparables have sites ranging

in size from 1.1 to 6.5 acres with one comparable being in the same subdivision as the subject property. The sales occurred from August 2019 to September 2020 for prices ranging from \$550,000 to \$655,000 or from \$133.56 to \$154.23 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$241,890.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,331. The subject's assessment reflects a market value of \$835,578 or \$154.28 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.

In rebuttal the board of review contends appellant's comparables #1 and #3 differ from the subject dwelling in size, sale #1 differs from the subject dwelling in age, and sale #1 occurred in 2019. The board of review contends appellant's sales #1 and #3 are not comparable to the subject property.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales identified by the township assessor with comparable #1 being the same property as appellant's comparable #2. The comparables are improved with two-story dwellings that range in size from 4,368 to 6,332 square feet of living area. The homes were built from 1964 to 2003. Each home has a basement that is partially finished, central air conditioning, two to five fireplaces, and an attached garage ranging in size from 527 to 1,349 square feet of building area. Five of the comparables have inground swimming pools. Comparable #2 has a carport; comparable #3 has a barn and a pole-barn; and comparable #4 has a barn and a detached garage with a bonus room. The comparables are located from .14 to 2.38 miles from the subject property with sites ranging in size from 2.25 to 8.10-acres. The sales occurred from March 2020 to April 2021 for prices ranging from \$530,000 to \$1,500,000 or from \$111.30 to \$236.89 per square foot of living area, including land. The assessor adjusted the comparables for differences from the subject property to arrive at adjusted prices ranging from \$594,018 to \$1,227,861 with a median adjusted price of \$871,227.

On the Notes on Appeal the board of review did not consider sales #3 and #7 as comparable to the subject due to differences from the subject dwelling in gross living area. The board of review contends the four remaining sales support 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 information on nine comparable sales to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparables #1 and #3 due to differences from the subject dwelling in size and the fact that

comparable #1 differs from the subject in age. The Board gives less weight to board of review comparable sales #3 and #7 due to differences from the subject property in dwelling size as well as the fact that comparable #3 has more land than the subject and additional building improvements such as a barn and pole-barn. The Board gives less weight to board of review comparable #4 due to differences from the subject dwelling in age and additional improvements such as a barn and detached garage with a bonus room. The Board gives less weight to board of review comparable #5 due to differences from the subject dwelling in age and the fact the price of this comparable is an outlier being significantly below the remaining comparables that are relatively similar to the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1, #2 and #6, which includes the common sale. These comparables are improved with homes that range in size from 4,892 to 5,908 square feet of living area and were built from 1986 to 2003. The properties have sites ranging in size from 2.25 to 6.53 acres. Appellant's comparable #2/board of review comparable #1 has less land area than the subject suggesting an upward adjustment may be appropriate. Board of comparables #2 and #6 each have an inground swimming pool and comparable #2 also as a carport, features the subject does not have, suggesting that downward adjustments to these comparables may be appropriate. These most similar comparables sold for prices ranging from \$655,000 to \$999,500 or from \$133.89 to \$177.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$835,578 or \$154.28 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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:

November 21, 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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