



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

APPELLANT: Todd Jacobsen  
DOCKET NO.: 21-06650.001-R-1  
PARCEL NO.: 20-17-481-005

The parties of record before the Property Tax Appeal Board are Todd Jacobsen, 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:** \$58,628  
**IMPR.:** \$137,165  
**TOTAL:** \$195,793

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 1.5-story dwelling of frame exterior construction with 2,968 square feet of living area. The dwelling was constructed in 1999. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a 719 square foot attached garage.<sup>1</sup> The property also has a 1,355 square foot pole barn. The property has an approximately 2.83-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. The appellant did not disclose the proximity of the comparables in relation to the subject but did include a Google map depicting

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<sup>1</sup> Descriptive information regarding the subject not provided by the appellant is found in the evidence presented by the board of review.

the locations of the subject and the comparables. The comparables have sites that range in size from .13 to .46 of an acre of land area. The appellant reported that comparable #1 is improved with a Kensington Modified Model dwelling and three comparables are improved with 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 2,012 to 3,464 square feet of living area. The dwellings were built from 1947 to 2008. Three comparables each have a basement. Each comparable has central air conditioning, three comparables each have at least one fireplace and three comparables each have a garage ranging in size from 438 to 797 square feet of building area. The comparables sold from November 2020 to August 2021 for prices ranging from \$300,000 to \$455,000 or from \$122.69 to \$156.90 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$141,955, which would reflect a market value of \$425,908 or \$143.50 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 \$195,793. The subject's assessment reflects a market value of \$587,790 or \$198.04 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 support of its contention of the correct assessment the board of review, through the township assessor, submitted information on six comparable sales that are located from .17 of a mile to 1.20 miles from the subject property. The comparables have sites that range in size from .46 to 1.49 acres of land area. The board of review's comparables #1 and #6 are the same properties as the appellant's comparables #2 and #3, respectively.<sup>2</sup> The comparables are improved with 1.5-story or 2-story dwellings ranging in size from 1,878 to 3,426 square feet of living area. Board of review, comparables #2, #3, #4 and #5 have exterior constructions consisting of brick and cedar, brick and Dryvit, cedar, or brick, cedar and stucco exterior construction. The dwellings were built from 1947 to 1999. Five comparables each have a basement, four of which have finished area. Each comparable has central air conditioning and an attached garage ranging in size from 438 to 888 square feet of building area. Five comparables each have one or two fireplaces. Comparables #1 and #6 each have a shed with either 182 or 224 square feet of building area. Comparable #2 has a 672 square foot detached garage. The comparables sold from June 2020 to November 2021 for prices ranging from \$300,000 to \$630,000 or from \$149.11 to \$266.24 per square foot of living area, including land.

The assessor adjusted the comparables for differences from the subject resulting in adjusted sale prices ranging from \$517,955 to \$718,608 and a median adjusted sale price of \$616,974.

The board of review also submitted a memorandum prepared by the township assessor asserting the township did not use the appellant's comparable sales #1 and #4 due to their different school districts. The township provided four sales, along with two sales that were used by the appellant.

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<sup>2</sup> Additional descriptive details of board of review comparables #2, #3, #4 and #5 are found in the multiple listing service data sheets and/or the computer generated data information printouts provided by the board of review, which also revealed that board of review comparable #2 was updated in 2021, and board of review comparable #6/appellant's comparable #3 consists of two parcels that was not reported by the appellant and was not refuted by the appellant.

The assessor contended that the subject is fairly assessed after considering adjustments to the comparables for differences from the subject.

Based on this evidence, 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 record contains a total of eight comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to the parties' two common comparables, the appellant's comparable #2/board of review comparable #1 and the appellant's comparable #3/board of review comparable #6, as well as board of review comparables #4 and #5 due to their considerably older dwelling ages and/or smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, along with board of review comparables #2 and #3, which are overall more similar to the subject in dwelling size, age and some features. However, these four comparables have considerably smaller site sizes when compared to the subject, three of the four comparables have unfinished basements in contrast to the subject's basement with finished area and all four comparables lack a pole building, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold in July and August 2021 for prices ranging from \$425,000 to \$630,000 or from \$122.69 to \$220.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$587,790 or \$198.04 per square foot of living area, including land, which falls within the range established by the best comparables in the record. Based on this record, and after considering adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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:

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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