



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

APPELLANT: Elizabeth Soter  
DOCKET NO.: 21-06655.001-R-1  
PARCEL NO.: 19-25-200-006

The parties of record before the Property Tax Appeal Board are Elizabeth Soter, 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:** \$76,603  
**IMPR.:** \$177,923  
**TOTAL:** \$254,526

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 2-story dwelling of frame and masonry exterior construction with 4,360 square feet of living area. The dwelling was constructed in 2006 and is approximately 15 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 3-car attached garage containing 1,052 square feet of building area.<sup>1</sup> The property also has a 1.5-story frame coach house with 619 square feet of living area that was built 1957 and features a concrete slab foundation, one bedroom and one bathroom, as well as a 1,215 square foot five stall barn/horse stable.<sup>2</sup> The property has an

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<sup>1</sup> The appellant's appraiser revealed the subject dwelling has finished basement area as depicted in the interior photographs presented in the appraisal, which was not reported in the subject's property record card provided by the board of review.

<sup>2</sup> The size of the subject's barn is found in the subject's property record card provided by the board of review, which contained detailed schematic diagrams and dimensions of each of the improvements.

approximately 4.92-acre site and is located 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 an appraisal report prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the intended use of the appraisal is to estimate the subject's fair market value for a real estate tax appeal.

The appraiser reported the subject is a custom built, 2-story, single family home in average+ condition for the neighborhood. No physical or functional inadequacies were observed. The subject has a vacant one bedroom coach home onsite which has 619 square feet of living area. The subject is an equestrian use property with a 5-stall barn, pasture, and paddock.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized five comparable sales and one cancelled listing. The comparables are located from .80 of a mile to 1.34 miles from the subject property. The comparables have sites that range in size from approximately 1 acre to 5 acres of land area. The comparables are described as 2-story dwellings ranging in size from 3,450 to 5,351 square feet of living area and are approximately 21 to 39 years old. The comparables each have a basement, four of which have finished area and two are walk-outs. Each comparable has central air conditioning, one to four fireplaces and 3-car garage. The appraiser disclosed that comparables #1, #2 and #4 are in average condition and the three remaining comparables are in average+ condition. The appraiser also indicated that comparables #1 and #2 each have a barn and comparables #4 and #5 each have an inground swimming pool. Comparable #5 also has a boat dock. The appraiser revealed that comparable #4 is located in School District 220, while the subject and the remaining five comparables are located in School District 300. The appraiser's comparables #1, #2, #3, #5 and #6 sold from April 2019 to May 2021 for prices ranging from \$350,000 to \$799,000 or from \$98.29 to \$199.13 per square foot of living area, including land. The appraiser's comparable #4 did not sell but was reportedly listed for a price of \$499,000 prior to the cancellation of the listing. The appraiser applied adjustments to the comparables for date of sale and for differences from the subject in location, site size, view, quality of construction, room count, gross living area and other features to arrive at adjusted sale prices ranging from \$613,000 to \$751,800. Based on the adjusted sale prices, the appraiser estimated the subject property had a market value of \$710,000 or \$162.84 per square foot of living area, including land, as of January 1, 2021.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at 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 \$254,526. The subject's assessment reflects a market value of \$764,113 or \$175.26 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 response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor described the subject as a 2-story home with 4,360 square feet

of living area and a 1.5-story coach house with 619 square feet of living area located in Barrington Hills, IL. The assessor contends the county and township requested a site visit of the property but didn't hear back from the owner or attorney. The assessor reviewed the appellant's appraisal and used the appraiser's sale #1. The assessor asserted that sales #2, #3 and #5 of the appellant's appraisal occurred outside of the desired time frame; sale #4 was a listing that never sold and has had a condition issue for years; and sale #6 is a riverfront home, unlike the subject.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on four comparable sales that are located in Barrington Hills and from 1.06 to 1.72 miles from the subject property, and where comparable #1 is the same property as the appellant's appraisal comparable #1. The comparables have sites that range in size from approximately 4.77 acres to 5.23 acres of land area. The comparables are improved with 2-story dwellings of ranging in size from 4,159 to 4,320 square feet of living area and were built from 1981 to 1993. The exterior constructions of the comparable dwellings were not provided. The comparables each have a basement, three of which have finished area and one is a walk-out. Each comparable has central air conditioning, two fireplaces and a 2-car garage. Comparable #1 has a 952 square foot barn. Two comparables each have an inground swimming pool. The comparables sold from September 2020 to May 2021 for prices ranging from \$730,000 to \$915,000 or from \$175.52 to \$218.33 per square foot of living area, including land.

The assessor adjusted the comparables for differences from the subject resulting in adjusted sale prices of \$824,568 and \$938,513, and a median adjusted sale price of \$891,117.

The board of review contended that after reviewing the appellant's appraisal and the assessor's comparable sales there are limited good comparable sales. The board of review asserted that both parties used 15 Spring Lane, which appears to be the best value indicator. The appraiser adjusted this sale to a value of \$751,800 and the assessor adjusted this sale to a value of \$824,568. The board of review re-adjusted this sale which resulted in an indicated value range of \$761,800 to \$799,868, which brackets the subject's current assessment.

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 appellant submitted an appraisal estimating the subject property had a market value of \$710,000 as of January 1, 2021 and the board of review submitted four suggested comparable sales, which includes one sale that was utilized by the appellant's appraiser, to support their respective positions before the Property Tax Appeal Board.

The Board has given less weight to the value conclusion in the appellant's appraisal report. The Board finds the appellant's appraiser utilized comparables #2, #3 and #5 that have sale dates which occurred less proximate in time to the lien date at issue, when there were other sales that occurred more proximate in time presented by the board of review. Additionally, the appellant's appraisal comparables #3, #4 and #5 differ significantly from the subject in dwelling size and/or site size. The Board also finds the appraiser's comparable #4 is a cancelled listing that did not sell. The Board finds it problematic that the appraiser made inconsistent adjustments for quality construction due to the lack of an adjustment for comparable #1 that is reportedly an average quality construction in contrast to the subject's average+ quality construction. Lastly, the appraiser made no age adjustments, although four of the comparables are from 14 to 25 years older than the subject without explanation. These factors undermine the credibility of the appellant's appraiser's conclusion of value.

The Board has given reduced weight to board of review comparable #4 due to its older dwelling age, which is 25 years older than the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable #1/appellant's appraisal comparable #1, along with board of review comparables #2 and #3. The Board finds these three comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, site size, dwelling size and design. However, the Board finds all three comparable dwellings are from 13 to 17 years older than the subject, none of these comparables have a coach house like the subject and two of the three comparables lack a barn, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Additionally, board of review comparable #2 has an inground swimming pool, not a feature of the subject, suggesting a downward adjustment would be necessary for this feature. Nevertheless, these three comparables sold from September 2020 to May 2021 for prices ranging from \$730,000 to \$915,000 or from \$175.52 to \$217.44 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$764,113 or \$175.26 per square foot of living area, including land, which falls at the lower end the range established by the best comparable sales contained in the record in terms of overall market value and slightly below the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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

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