



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

APPELLANT: Michael Hellios  
DOCKET NO.: 21-06658.001-R-1  
PARCEL NO.: 10-20-251-003

The parties of record before the Property Tax Appeal Board are Michael Hellios, 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:** \$90,131  
**IMPR.:** \$130,999  
**TOTAL:** \$221,130

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 masonry exterior construction with 2,780 square feet of living area. The dwelling was constructed in 1982. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and 4-car garage containing 1,224 square feet of building area.<sup>1</sup> The property has an approximately 75,794 lake front site with 150 feet of water frontage and is located in McHenry, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that were described as bay front, lake

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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, where the board of review revealed the subject dwelling has central air conditioning, two fireplaces and a walk-out basement with 1,597 square feet of finished area, which was not refuted by the appellant.

front or waterfront properties. The appellant did not disclose the proximity of the comparables in relation to the subject. The comparables have sites that range in size from 12,632 to 69,850 square feet of land area. The comparables are improved with 1-story, 1-story with attic, part 2-story and part 1-story, or part 2-story and part 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,181 to 4,011 square feet of living area. The dwellings were built from 1910 to 2004. Each comparable has a basement and a fireplace. Three comparables have central air conditioning and three comparables each have a garage ranging in size from 462 to 1,302 square feet of building area. The comparables sold from May 2020 to December 2021 for prices ranging from \$300,000 to \$652,000 or from \$117.10 to \$221.39 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$148,650, which would reflect a market value of \$445,995 or \$160.43 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 \$221,130. The subject's assessment reflects a market value of \$663,855 or \$238.80 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 2,780 square foot 2-story home located on Weston Lake in unincorporated McHenry Township. With respect to the appellant's comparables, the assessor argued that comparable #1 is located directly on Pistakee Bay, not on Weston Lake and the home was built in 1964; comparable #2 is located directly on Lake Jerilyn, not Weston Lake and the dwelling was built in 1960 and has no basement, no comparison to the subject; comparable #3 is located on Pistakee Bay, the dwelling was built in 1920 and includes several additional parcels with additional buildings including a rental apartment and garage; comparable #4 is located on a private lake but has no access to the Chain of Lake and the dwelling is 1,347 square feet larger than the subject; and comparable #5 is located on Pistakee Bay, the dwelling was built in 1910 and has a very dated interior condition, no basement and much deferred maintenance of the buildings.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on two comparable sales that are in the same subdivision as the subject and within .17 of mile from the subject property. The board of review provided a map depicting the locations of the subject and its comparables, all of which are on Weston Lake, as well as an aerial map of the Weston Lake Subdivision HOA lot with access to Lake Jerilyn. The comparables have sites with either 43,560 or 85,813 square feet of land area and 170 or 105 feet of water frontage. The comparables are improved with a part 2-story and part 1-story dwelling and a 1-story dwelling containing 2,996 and 3,024 square feet of living area, respectively. The dwellings were each built in 1990 and have frame or frame and brick exterior constructions.<sup>2</sup> The comparables each have a walk-out basement, with comparable #2 having finished area. Each comparable has central air conditioning, one or two fireplaces and a 3-car garage. The

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<sup>2</sup> The board of review submitted exterior photographs of its comparables depicting the dwellings have frame or frame and brick exterior constructions.

comparables sold in July and August 2021 for prices of \$519,000 and \$990,000 or for \$173.23 and \$327.38 per square foot of living area, including land, respectively.

The assessor adjusted the comparables for differences from the subject resulting in adjusted sale prices of \$566,170 and \$936,080, and a median adjusted sale price of \$751,125.

The board of review contended the subject is located in a unique subdivision that features the additional benefits not represented in the appellant's comparables, such as the exclusive use of being on and enjoying a private lake that is maintained by an association, as well as still having access to the Chain-O-Lakes. The board of review argued that due to these added benefits, the board finds that it is best to focus on homes within the same subdivision that features the same added benefits as 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 seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables which differ significantly from the subject in age and location. Additionally, the appellant's comparables #1, #2 and #3 have considerably smaller sites sizes; the appellant's comparable #1 has a much smaller dwelling size; the appellant's comparable #4 has a substantially larger dwelling size; the appellant's comparables #4 and #5 lack central air conditioning; and the appellant's comparables #3 and #5 have no garage, when compared to the subject.

The Board finds the best evidence of market value to be the two comparables submitted by the board of review, which are most similar to the subject in location, dwelling size, age and some features, despite that comparable #1 has a smaller site size and no basement finish and comparable #2 is a dissimilar 1-story design when compared to the subject's 2-story design. These two comparables sold in July and August 2021 for prices of \$519,000 and \$990,000 or for \$173.23 and \$327.38 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$663,855 or \$238.80 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. 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

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