



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

APPELLANT: Stella Zaimi  
DOCKET NO.: 21-06660.001-R-1  
PARCEL NO.: 09-30-100-018

The parties of record before the Property Tax Appeal Board are Stella Zaimi, 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:** \$19,796  
**IMPR.:** \$144,593  
**TOTAL:** \$164,389

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 two separate parcels identified as 09-30-100-018 and 09-30-100-019.<sup>1</sup> Parcel -018 is improved with two individual dwellings. Dwelling #1 is described as a part 1-story and part two-story home of frame exterior construction with 1,514 square feet of living area and Dwelling #2 is described as a 1-story duplex of frame exterior construction with 1,596 square feet of living area.<sup>2</sup> Dwelling #1 was constructed in 1988 and features a full walk-out

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<sup>1</sup> The appellant's appeal petition depicts the subject with two separate parcel numbers identified as 09-20-100-018 and 09-30-100-019. The evidence provided by the board of review disclosed parcel -019 contains approximately 38.25 acres of vacant land that is receiving a preferential farmland assessment due to its agricultural land use and this property surrounds parcel -018, which was not refuted by the appellant. In a memorandum, counsel for the appellant made note that the appellant did not challenge the assessment of parcel -019, therefore this parcel will not be further addressed in the Board's analysis.

<sup>2</sup> The Board finds the best evidence of the description of parcel -018 is found in the property record card provided by the board of review. The property record card revealed this parcel is improved with two dwellings and includes a

basement with finished area, central air conditioning, two fireplaces and a 684 square foot attached garage. Dwelling #2 was built in 1959 and features a crawl space foundation with a partial basement, central air conditioning and a 528 square foot detached garage. The property also has three sheds that range in size from 144 to 288 square feet of building area. The single parcel in this appeal has an approximately 45,302 square foot site and is located in Woodstock, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis that contains information on the subject parcel -018 and seven comparable sales. The grid analysis indicates a map was included with the submission depicting the locations of the comparables, however no map was provided. The comparables have sites ranging in size from 8,580 to 311,018 square feet of land area. The comparables are improved with 1-story, 1.5-story, part 2-story and part 1-story, split-level or tri-level dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 768 to 2,688 square feet of living area. The dwellings were built from 1953 to 1998. The comparables each have a basement, four comparables have central air conditioning, three comparables each have one or two fireplaces and two comparables have either a 520 or an 822 square foot garage. The comparables sold from April 2020 to September 2021 for prices ranging from \$131,000 to \$402,003 or from \$149.55 to \$213.54 per square foot of living area, including land. Based on this evidence and having described only "Dwelling #1" in the evidence, the appellant requested the subject's assessment be reduced to \$85,784 reflecting a market value of approximately \$257,378, 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 parcel 09-30-100-018 of \$164,389. The subject's assessment reflects a market value of \$493,512, 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. Given the two dwellings have a combined living area of 3,110 square feet, the subject has a market value of \$158.69 per square foot of living area, including land.

In response to the appeal, the board of review submitted a letter prepared by the township assessor. The assessor critiqued the appellant's comparables and argued that none of these properties are comparable to the subject. The assessor asserted the subject property is unique and would only be desirable to a limited number of buyers. The assessor also argued that the appellant did not provide correct information regarding the description of the subject property and the reduction requested is based on inaccurate information and poor comparable properties.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on one comparable sale. The assessor contends that the comparable consists of a 41.32 acre property with a 2,708 square foot home and outbuilding, however, there is not a second residence. The assessor asserted that it is most similar to the subject as it is partially farmed and otherwise heavily wooded, like the subject and as depicted in the aerial photographs of the subject and this comparable property. The Multiple Listing Service (MLS) sheet identified the comparable as PIN 13-13-200-002 and described the property as

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schematic diagram, measurements and descriptions of each dwelling, as well as three additional ancillary buildings, which was not refuted by the appellant.

being located in Woodstock. The one-story dwelling of stone exterior construction is approximately 61 to 70 years old and features a walk-out basement that is unfinished, central air conditioning, a fireplace and a two-car garage. The property has an outbuilding, a second garage and a utility building. The listing sheet also indicated that approximately 9 acres of land are currently being farmed and the rest is beautiful woods with trails. The comparable sold in September 2021 for \$770,000 or \$284.34 per square foot of living area. 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 eight suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject due to significant differences in site size, number of dwellings, dwelling size, number of garages, age and/or features. Nevertheless, the comparables sold from April 2020 to September 2021 for prices ranging from \$131,000 to \$770,000 or from \$149.55 to \$284.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$493,512 or \$158.69 per square foot of living area, when using the combined living area of the two dwellings, including land, which falls within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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:

February 20, 2024



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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