



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

APPELLANT: Michael Braun  
DOCKET NO.: 21-06663.001-R-1  
PARCEL NO.: 14-17-402-013

The parties of record before the Property Tax Appeal Board are Michael Braun, 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:** \$34,364  
**IMPR.:** \$166,827  
**TOTAL:** \$201,191

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 two-story dwelling of frame and brick exterior construction with 4,088 square feet of living area. The dwelling was constructed in 1998. Features of the home include an English basement with finished area, central air conditioning, three fireplaces and a three-car garage. The property also has an inground swimming pool and pool house.<sup>1</sup> The property has an approximately 1.03-acre site and is located in Crystal Lake, Nunda 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 located in Crystal Lake and one of which is located in the same subdivision as the subject property. The appellant did not disclose

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<sup>1</sup> The subject's property record card provided by the board of review disclosed the subject property has a 192 square foot pool house, which was not refuted by the appellant.

the proximity of the comparables in relation to the subject. The comparables have sites that range in size from 1.19 to 1.76 acres of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 4,027 to 5,079 square feet of living area. The dwellings were built in 1993 or 2001. The comparables each have a basement with finished area, two of which are English style basements. Each comparable has central air conditioning, one to three fireplaces and either a three-car or a four-car garage. The comparables sold from August 2020 to February 2021 for prices ranging from \$415,000 to \$618,000 or from \$92.45 to \$136.33 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$165,793, which would reflect a market value of \$497,429 or \$121.68 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 \$201,191. The subject's assessment reflects a market value of \$603,996 or \$147.75 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 a spreadsheet with information on eight comparable sales, where comparables #1 through #3 are identified as the taxpayer comparables, which were previously described and comparables #4 through #8 are identified as the township comparables. Comparables #4 through #8 are located within .47 of a mile from the subject property and three of the five comparables are located in the same subdivision as the subject. The comparables have sites that range in size from 1 acre to 2.5 acres of land area. The comparables are improved with two-story dwellings of brick, frame and brick, or frame and stone exterior construction ranging in size from 4,143 to 4,597 square feet of living area. The dwellings were built from 1992 to 2002. The comparables each have a basement with finished area, four of which are walk-out style basements. Each comparable has central air conditioning, one to four fireplaces, either a three-car or a four-car garage and an inground swimming pool. The comparables sold from May 2020 to April 2021 for prices ranging from \$520,000 to \$775,000 or from \$142.96 to \$183.09 per square foot of living area, including land.

The board of review also submitted a memorandum prepared by the township assessor, aerial photographs depicting the locations of both parties' comparables in relation to the subject, as well as property record cards for the subject and both parties' comparables. The assessor has given less weight to the appellant's comparable #1 due to its significantly larger dwelling size when compared to the subject dwelling. The assessor contends that most weight should be given to the comparables located in the subject's subdivision.

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. The Board has given less weight to the appellant's comparables due to differences from the subject in dwelling size and/or lack of an inground swimming pool. The Board has given less weight to the property identified as board of review comparable #5 due to its considerably larger site size, when compared to the subject.

The Board finds the best evidence of market value to be the four remaining board of review comparables, which are overall more similar to the subject in location, site size, dwelling size, design, age and features. These comparables sold from September 2020 to April 2021 for prices ranging from \$620,000 to \$775,000 or from \$142.96 to \$183.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$603,996 or \$147.75 per square foot of living area, including land, which falls below the range established by the best comparables sales in the record in terms of overall market value but within the range 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

AGENCY

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