



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

APPELLANT: Matthew Gallimore  
DOCKET NO.: 21-06664.001-R-1  
PARCEL NO.: 14-06-400-004

The parties of record before the Property Tax Appeal Board are Matthew Gallimore, 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:** \$36,691  
**IMPR.:** \$193,240  
**TOTAL:** \$229,931

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 4,650 square feet of living area. The dwelling was constructed in 2001. Features of the home include a walk-out basement, central air conditioning, a fireplace and a three-car garage.<sup>1</sup> The property has an approximately 4.97-acre site and is located in McHenry, 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 either Prairie Grove, Bull Valley or McHenry. The appellant did not disclose the proximity of the comparables in relation to the subject. The comparables have sites that range in size from 1.71 to 13.37 acres of land

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<sup>1</sup> The subject's property record card provided by the board of review disclosed the subject has a walk-out basement, which was not refuted by the appellant.

area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,156 to 5,496 square feet of living area. The dwellings were built from 1941 to 2007. The comparables each have a basement with finished area, two of which are walk-out style basements. Each comparable has central air conditioning, one or two fireplaces and either a two-car or a three-car garage. Comparable #2 has an inground swimming pool. The comparables sold from June 2020 to June 2021 for prices ranging from \$440,000 to \$714,000 or from \$127.91 to \$147.34 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$201,340, which would reflect a market value of \$604,080 or \$129.91 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 \$229,931. The subject's assessment reflects a market value of \$690,276 or \$148.45 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 four comparable sales, where comparables #1 through #3 are identified as the taxpayer comparables, which were previously described and are reportedly located from .09 of a mile to 6.54 miles from the subject property. Comparable #4 is identified as the township comparable that is located approximately 2.45 miles from the subject property. This comparable has a 3.24-acre site that is improved with a two-story dwelling of brick exterior construction containing 4,781 square feet of living area. The dwelling was built in 2005 and has basement, central air conditioning, two fireplaces and a four-car garage. The property sold in April 2021 for \$730,000 or \$152.69 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 little weight to the appellant's comparables #1 and #3 due to their dwellings being 1,200 and 1,494 square feet smaller in size, respectively, when compared to the subject dwelling. The assessor contends that most weight should be given to the comparables located in the subject's subdivision. After reviewing the comparables, the assessor is of the opinion that there would be an increase in assessed value based on taxpayer comparable #2 and township comparable #4.

The board of review contends that township comparable #4 is the best comparable and supports the subject's current assessed value. 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 four comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 which differ from the subject in site size and dwelling size. Additionally, the appellant's comparable #1 is significantly older in age, when compared to the subject dwelling.

The Board finds the best evidence of market value to be the parties' two remaining comparable sales, which are overall more similar to the subject in site size, design and age. However, the Board finds these two comparables have varying degrees of similarity to the subject in location, dwelling size and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two properties sold in February and April 2021 for prices of \$714,000 and \$730,000 or for \$129.91 and \$152.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$690,276 or \$148.45 per square foot of living area, including land, which falls below the two best comparables sales in the record in terms of overall market value but is bracketed by these comparables 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Matthew Gallimore, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098