



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

APPELLANT: Stanley Kubacki  
DOCKET NO.: 21-06667.001-R-1  
PARCEL NO.: 14-01-326-031

The parties of record before the Property Tax Appeal Board are Stanley Kubacki, 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:** \$57,916  
**IMPR.:** \$134,528  
**TOTAL:** \$192,444

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 brick exterior construction with 3,499 square feet of living area. The dwelling was constructed in 2005. Features of the home include a crawl space foundation, central air conditioning, a fireplace, a three-car attached garage and a two-car detached garage.<sup>1</sup> The property has an approximately .78-acre site and is located on the Fox River 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 McHenry. The appellant did not disclose the proximity of the comparables in relation to the subject. The comparables

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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, which also disclosed the subject property is located on the Fox River and has 103 feet of river frontage, which was not refuted by the appellant.

have sites that range in size from .51 of an acre to 1.80 acres of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,776 to 5,131 square feet of living area. The dwellings were built from 1976 to 2003. Comparable #2 has a partial basement. Each comparable has central air conditioning, one or two fireplaces and either a two-car or a three-car attached garage. The comparables sold from January to November 2020 for prices ranging from \$290,000 to \$585,000 or from \$104.47 to \$122.64 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$132,960, which would reflect a market value of \$398,920 or \$114.01 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 \$192,444. The subject's assessment reflects a market value of \$577,736 or \$165.11 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 five comparable sales, where comparables #1 through #3 are identified as the taxpayer comparables, which were previously described. The taxpayer comparables are reportedly located from .37 to .99 of a mile from the subject property with comparables #1 and #3 having 177 and 158 feet of frontage on the Fox River, respectively. The board of review also reported that the sale of taxpayer comparable #2 includes two adjacent parcels and the three parcels have a combined total site size of 3.02-acres. Comparables #4 and #5 are identified as the township comparables that are river front properties that are located within .42 of a mile from the subject property in McHenry. The comparables have sites that contain .34 and .47 of an acre of land area and have either 135 or 168 feet of frontage on the Fox River. The comparables are improved with a 1.5-story frame dwelling and a 2-story dwelling of vinyl siding exterior construction with 3,319 and 3,586 square feet of living area that were built in 1999 and 2002, respectively. Each comparable has a crawl space foundation, central air conditioning, a fireplace and either a two-car or a four-car detached garage. The comparables sold in September 2020 and August 2021 for prices of \$595,000 and \$750,000 or for \$179.27 and \$209.15 per square foot of living area, including land, respectively.

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 argued that taxpayer comparable #1 is almost 50% larger than the subject dwelling and taxpayer comparable #2 is not a waterfront property.

Based on this evidence, the board of review contends the subject home has been properly assessed for 2021.

### **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 five comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to differences from the subject in dwelling size and age. Additionally, the appellant's comparable #2 has a considerably larger site size that is not located on the Fox River, when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are river front properties like the subject and are overall more similar to the subject in dwelling size and age. However, these three comparables have somewhat smaller site sizes and lack an additional detached two-car garage, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these three properties sold from September 2020 to August 2021 for prices ranging from \$410,000 to \$750,000 or from \$122.64 to \$209.15. per square foot of living area, including land. The subject's assessment reflects a market value of \$577,736 or \$165.11 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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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