



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

APPELLANT: V. A. & M. L. Baidatsky  
DOCKET NO.: 21-06670.001-R-1  
PARCEL NO.: 19-19-327-005

The parties of record before the Property Tax Appeal Board are V. A. & M. L. Baidatsky, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$23,287  
**IMPR.:** \$81,761  
**TOTAL:** \$105,048

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 masonry exterior construction with 2,464 square feet of living area.<sup>1</sup> The dwelling was constructed in 1993. Features of the home include a walk-out basement with 1,069 square feet of finished area, 3.5 baths or 13 plumbing fixtures, central air conditioning, two fireplaces and a 644 square foot garage. The property has a 9,631 square foot site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on 16 equity comparables that are located in the same subdivision as the subject and within .42 of a mile from

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<sup>1</sup> Descriptive information regarding the subject not provided by the appellants is found in the subject's property record card presented by the board of review.

the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,439 to 2,525 square feet of living area. The dwellings were built from 1993 to 1995. Each comparable has a basement, central air conditioning and either a 644 or a 664 square foot garage. The appellants reported that eleven comparables have 2.5 to 4.5 baths and eight comparables each have a fireplace. The comparables have improvement assessments ranging from \$65,035 to \$73,978 or from \$25.90 to \$29.47 per square foot of living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$68,590 or \$27.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,048. The subject property has an improvement assessment of \$81,761 or \$33.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis, prepared by the township assessor, with information on three equity comparables that are located in the same subdivision as the subject and within .22 of a mile from the subject property. The comparables are improved with two-story dwellings containing either 2,425 or 2,439 square feet of living area. The dwellings were built in 1993 or 1994. Each comparable has a walk-out basement with 267 or 1,069 square feet of finished area, central air conditioning, from 10 to 14 plumbing fixtures and a 644 square foot garage. Two comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$75,625 to \$82,904 or from \$31.19 to \$33.99 per square foot of living area.

The board of review also submitted a memorandum prepared by the township assessor. The assessor argued that the appellants' comparables #14 and #16 are different model homes when compared to the subject and none of the appellants' comparables have a walk-out basement and two fireplaces, like the subject. The assessor contended that the township comparables are the same model with finished walk-out basements, like the subject.

The board of review restated the assessor's comment that none of the appellants' comparables feature a walk-out like the subject. The board of review indicated that it has given most weight to the township comparables that have walk-outs like the subject and noted the subject also has added amenities such as two fireplaces and an extra bath. Based on this evidence, the board of review contended that the subject's assessment is within the range of the townships' comparables.

In rebuttal, counsel for the appellants agreed that the county's three comparables are acceptable equity comparables. However, the appellants' counsel contended that county comparable #2 is the only comparable with a building price per square foot that is higher than the subject. Counsel argued that one higher comparable should not be used to form a range, when the rest of the evidence supports a reduction. Counsel further argued that the parties' remaining equity comparables, excluding county comparable #2, shows that 18 of 19 or 95% of the acceptable equity comparables support a reduction based on building price per square foot.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of 19 suggested equity comparables for the Board's consideration. The Board has given less weight to the 16 comparables submitted by the appellants due to their lack of a walk-out basement with finished area, a feature of the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which have walk-out basements with finished area, like the subject and are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds board of review comparable #1 has less finished basement area, three fewer plumbing fixtures and one less fireplace, when compared to the subject and board of review comparable #3 has an additional plumbing fixture and no fireplaces, when compared to the subject, suggesting adjustments for these features would be required to make these two comparables more equivalent to the subject. Nevertheless, the best comparables have improvement assessments that range from \$75,625 to \$82,904 or from \$31.19 to \$33.99 per square foot of living area. The Board finds board of review comparable #2 is identical to the subject in age, number of plumbing fixtures, number of fireplaces and finished basement area. This most similar comparable has an improvement assessment of \$82,940 or \$33.99 per square foot of living area. The subject's improvement assessment of \$81,761 or \$33.18 per square foot of living area falls within the range established by the best comparables in the record and is well supported by the most similar comparable, board of review comparable #2. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: 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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