



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

APPELLANT: Vitaly & MacKenzie Baidatsky  
DOCKET NO.: 22-03287.001-R-1  
PARCEL NO.: 19-19-327-005

The parties of record before the Property Tax Appeal Board are Vitaly & MacKenzie 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:** \$24,996  
**IMPR.:** \$87,762  
**TOTAL:** \$112,758

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 2022 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 frame and masonry exterior construction with 2,464 square feet of living area.<sup>1</sup> The dwelling was built in 1993. Features of the home include a walk-out basement with 1,069 square feet of finished area, 3.5 bathrooms or 13 plumbing fixtures, central air conditioning, two fireplaces, 3.5 bathrooms or 13 fixtures, 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 four equity comparables that are located in the same subdivision as the subject and within 0.35 of a mile

---

<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.

from the subject property. The comparables are improved with 2-story dwellings of frame or frame and masonry exterior construction with either 2,511 to 2,525 square feet of living area.<sup>2</sup> The dwellings were built from 1993 to 1995. Each comparable has a basement with finished area, central air conditioning, and a 664 square foot garage. Two comparables each have one fireplace. The appellants reported that each comparable has 3.5 to 4.5 bathrooms, three of which have either 13 or 16 fixtures. The comparables have improvement assessments ranging from \$76,732 to \$79,408 or from \$30.56 to \$31.45 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$76,423 or \$31.02 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 \$112,758. The subject property has an improvement assessment of \$87,762 or \$35.62 per square foot of living area.

The board of review also submitted a memorandum prepared by the township assessor and asserted that none of the appellants' comparables have a walk-out basemen, like the subject.

In support of its contention of the correct assessment, the board of review submitted 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 2-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 either 668 or 1,069 square feet of finished area, central air conditioning, and a 644 square foot garage. Two comparables have either one or two fireplaces. The homes each have 3.5 or 4.0 bathrooms or either 13 or 14 fixtures. The comparables have improvement assessments ranging from \$81,176 to \$88,989 or from \$33.47 to \$36.49 per square foot of living area. Based on this evidence, the board of review contended that the subject's assessment is within the range of the townships' comparables.

In written rebuttal, the appellants asserted that that only "the Above Ground Living Area" should be considered in determining uniformity and critiqued the appellant's comparables on location, dwelling size, age, and style. Based on the evidence presented, the appellants' counsel argued that the evidence supported a reduction.

### **Conclusion of Law**

The appellants 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.

---

<sup>2</sup> Some property characteristics were gleaned from the evidence presented by the board of review.

The record contains a total of seven suggested equity comparables for the Board's consideration. The Board has given less weight to the comparables submitted by the appellants due to their lack of a walk-out basement with finished area, a feature of the subject, and which was unrefuted in rebuttal by the appellant.

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 most features. However, the Board finds when compared to the subject that the board of review comparable #1 has one less fireplace and board of review comparable #3 has an additional plumbing fixture and no fireplaces, suggesting adjustments for these features would be required to make these three comparables more equivalent to the subject. Nevertheless, the best comparables have improvement assessments that range from \$81,176 to \$88,989 or from \$33.47 to \$36.49 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 \$88,989 or \$36.49 per square foot of living area. The subject's improvement assessment of \$87,762 or \$35.62 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: May 21, 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

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

APPELLANT

Vitaly & MacKenzie Baidatsky, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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