



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

APPELLANT: Brian Palmer  
DOCKET NO.: 22-03331.001-R-1  
PARCEL NO.: 10-20-277-009

The parties of record before the Property Tax Appeal Board are Brian Palmer, 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:** \$90,781  
**IMPR.:** \$68,293  
**TOTAL:** \$159,074

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 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 one-story dwelling of frame exterior construction with 2,091 square feet of living area. The dwelling was constructed in 1988. Features of the home include a walk-out style basement with finished area, central air conditioning, a fireplace, and a garage containing 572 square feet of building area. The property has a 26,136 square foot waterfront site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales, three of which are waterfront properties. The comparables consist of one-story or two-story dwellings of frame exterior construction ranging in size from 2,181 to 3,902 square feet of living area. The homes were built from 1910 to 1982. Each dwelling has a fireplace and basement, one of which has finished area. Two comparables have central air conditioning, three comparables each have a garage ranging in

size from 462 to 744 square feet of building area, and one comparable has a coach house. Comparable #3 has an unfinished attic. The parcels range in size from 12,810 to 69,850 square feet of land area. The comparables sold from February 2021 to November 2022 for prices ranging from \$349,900 to \$652,000 or from \$160.17 to \$212.79 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$116,112, for an estimated market value of \$348,371 or \$166.60 per square foot of living area, including land, when applying 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 \$159,074. The subject's assessment reflects a market value of \$477,270 or \$228.25 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales of waterfront properties. Comparable #1 is the same property as appellant comparable #2. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,391 to 2,181 square feet of living area. The dwellings were built from 1927 to 2009. Each dwelling has central air conditioning, three comparables each have one or two fireplaces, one comparable has an unfinished basement, and three comparables each have a garage ranging in size from 462 to 798 square feet of building area. The parcels range in size from 6,930 to 30,480 square feet of land area. The comparables sold from February 2021 to March 2022 for prices ranging from \$349,900 to \$580,000 or from \$160.43 to \$416.97 per square foot of living area, including land. The board of review also submitted a memorandum arguing that the appellant's comparables differ from the subject in location, design, and/or features. 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board finds the parties' comparables are not truly similar to the subject due to differences in dwelling size, location, age, and/or features. Nevertheless, the Board gives less weight to the appellant's comparable #1, which is not a waterfront property, and appellant comparable #4, which has a coach house, a feature the subject lacks.

---

<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review's comparable sales, which are all waterfront properties and have varying degrees of similarity to the subject. These most similar comparables sold for prices ranging from \$349,900 to \$652,000 or from \$160.43 to \$416.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$477,270 or \$228.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: March 26, 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

Brian Palmer, 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