



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

APPELLANT: Dale Eastman
DOCKET NO.: 22-03333.001-R-1
PARCEL NO.: 09-24-405-018

The parties of record before the Property Tax Appeal Board are Dale Eastman, 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: \$67,904
IMPR.: \$119,736
TOTAL: \$187,640

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 part 1-story and part 2-story dwelling of vinyl siding and masonry exterior construction with 3,209 square feet of living area. The dwelling was constructed in 2014. Features of the home include a crawl-space foundation, central air conditioning, a fireplace, a 506 square foot attached garage, and a 595 square foot detached garage.¹ The property has a 28,258 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 three comparable sales of waterfront properties. The comparables consist of part 1-story and part 2-story or part 1-story, part 1.5-story, and part 2-

¹ Details not reported by the appellant were drawn from the subject's property record card submitted by the board of review and not refuted by the appellant in rebuttal.

story dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 3,258 to 5,040 square feet of living area. The homes were built from 1875 to 2018. Each dwelling has central air conditioning and a garage ranging in size from 650 to 986 square feet of building area. Two comparables each have one or two fireplaces, two comparables each have a crawl-space foundation, and one comparable has a basement. Comparable #1 has an inground swimming pool. The parcels range in size from 16,080 to 27,026 square feet of land area. The comparables sold from December 2020 to August 2022 for prices ranging from \$515,000 to \$712,500 or from \$109.12 to \$164.17 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$169,065, for an estimated market value of \$507,246 or \$158.07 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 \$187,640. The subject's assessment reflects a market value of \$562,976 or \$175.44 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales of waterfront properties. Comparable #1 is the same property as appellant comparable #3. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 2,466 to 4,337 square feet of living area. The dwellings were built from 1882 to 1996. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 528 to 686 square feet of building area. Comparable #3 has an additional 288 square foot garage. The parcels range in size from 9,240 to 37,026 square feet of land area. The comparables sold from July 2021 to August 2022 for prices ranging from \$600,000 to \$765,000 or from \$164.28 to \$310.22 per square foot of living area, including land. The board of review also submitted a memorandum arguing that appellant comparables #1 and #2 differ from the subject in dwelling size or design. 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 five 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

² 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.

size, site size, design, age, and features. Nevertheless, the Board gives less weight to the appellant's comparable #1, which differs from the subject in dwelling size, foundation, and inground swimming pool amenity. The Board also gives reduced weight to appellant comparable #2, which sold less proximate to the assessment date at issue in this appeal.

The Board finds the best evidence of market value to be appellant's comparable sale #3, the shared comparable, and the board of review's comparable sales, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject. These most similar comparables sold from July 2021 to August 2022 for prices ranging from \$600,000 to \$765,000 or from \$164.28 to \$310.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$562,976 or \$175.44 per square foot of living area, including land, which is below the range established by the best comparable sales in this record overall and within the range on a per-square-foot basis. 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

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