



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

APPELLANT: Mark Merritt
DOCKET NO.: 22-03334.001-R-1
PARCEL NO.: 18-10-277-008

The parties of record before the Property Tax Appeal Board are Mark Merritt, 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: \$24,768
IMPR.: \$205,624
TOTAL: \$230,392

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 one-story and part two-story dwelling of frame exterior construction with 4,956 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement, central air conditioning, a fireplace, an 865 square foot three-car garage, and an inground swimming pool. The property has a 56,639 square foot site and is located in Lakewood, McHenry Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the subject's assessment neighborhood. The comparables consist of dwellings of brick or frame exterior construction ranging in size from 4,074 to 4,521 square feet of living area. The homes were built from 2001 to 2003. Each dwelling has one or two fireplaces, a basement, and a three-car or four-car garage. The comparables have improvement

assessments ranging from \$139,271 to \$150,491 or from \$32.07 to \$34.19 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$166,026 or \$33.50 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 \$230,392. The subject property has an improvement assessment of \$205,624 or \$41.49 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 1.14 miles of the subject. The comparables consist of part one-story and part two-story dwellings of frame or brick exterior construction ranging in size from 4,737 to 4,874 square feet of living area. The homes were built in 2002 or 2006. Each dwelling has central air conditioning, a fireplace, a basement, and a three-car or four-car garage. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$201,408 to \$203,892 or from \$41.42 to \$42.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3, which differs from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 along with the comparables submitted by the board of review, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments that range from \$145,004 to \$203,892 or from \$32.07 to \$42.78 per square foot of living area. The subject's improvement assessment of \$205,624 or \$41.49 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis. While the subject's improvement assessment falls slightly above the range overall, the Board finds it logical given the subject's larger dwelling in relation to the comparables and its inground swimming pool, a feature four of the five best comparables lack. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant 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:

April 16, 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

Mark Merritt, 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