



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

APPELLANT: Edyta Fidowicz  
DOCKET NO.: 22-03341.001-R-1  
PARCEL NO.: 20-08-228-009

The parties of record before the Property Tax Appeal Board are Edyta Fidowicz, 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:** \$31,454  
**IMPR.:** \$102,064  
**TOTAL:** \$133,518

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 1-story dwelling of brick exterior construction with 2,099 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a garage containing 864 square feet of building area. The property has an approximately 1.02 acre site and is located in Cary, Algonquin 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, two of which are located in the subject's same subdivision. The appellant did not disclose the proximity of the comparables in relation to the subject but did include a map depicting the locations of the subject and the appellant's comparables. The comparables are reported to consist of 1-story or 2-story dwellings that range in size from 2,432 to 3,170 square

feet of living area. The homes were built from 1979 to 1995. Each dwelling has a basement with two having finished area, central air conditioning, and a garage ranging in size from 714 to 1,083 square feet of building area. In the grid analysis, the appellant reported "yes" for the fireplace and that comparables #1 and #3 each have a pool. The comparables have improvement assessments ranging from \$83,394 to \$112,897 or from \$28.68 to \$44.41 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$71,975 or \$34.29 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 \$133,518. The subject property has an improvement assessment of \$102,064 or \$48.63 per square foot of living area.

The board of review and Algonquin Township deputy assessor each submitted a memorandum critiquing the larger dwelling sizes and/or dissimilar two-story designs of the appellant's comparables in relation to the subject dwelling. The board of review also commented their comparables are all one-story style homes within 10% of the subject's gross living area. The board of review's submission also included a map depicting the locations of the subject and the board of review comparables, a property record card of the subject property, and a market adjustment grid analysis of the board of review's equity comparables.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same subdivision as the subject and within .25 of a mile from the subject. The comparables consist of 1-story dwellings of frame exterior construction that range in size from 1,828 to 2,135 square feet of living area. The homes were built from 1986 to 1988. Each dwelling has a basement with two having walkouts and finished area, central air conditioning, one or three fireplaces, and a garage ranging in size from 660 to 832 square feet of building area. The comparables have improvement assessments ranging from \$91,757 to \$123,7882 or from \$46.07 to \$62.46 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 taxpayers contend assessment inequity concerning both the land and the improvement assessment 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 parties submitted a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their considerably larger dwelling sizes, dissimilar 2-story design, and/or presence of an inground swimming pool when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which are overall more similar to the subject in location, age, one-story design, dwelling size, and features, except the board of review comparable #3 lacks a finished basement area, unlike the subject. These comparables have improvement assessments that range from \$91,757 to \$123,7882 or from \$46.07 to \$62.46 per square foot of living area. The subject's improvement assessment of \$102,064 or \$48.63 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best 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: February 20, 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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