



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

APPELLANT: David Dumele
DOCKET NO.: 22-03344.001-R-1
PARCEL NO.: 20-06-277-010

The parties of record before the Property Tax Appeal Board are David Dumele, 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: \$46,516
IMPR.: \$120,331
TOTAL: \$166,847

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 is improved with a two-story dwelling of frame exterior construction containing 3,386 square feet of living area. The dwelling was built in 1996. Features of the home include a walkout style basement with finished area, central air conditioning, one fireplace, and a garage with 651 square feet of building area. The property has an approximately 0.82-acre site located in Cary, Algonquin 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 that are located in the same subdivision as the subject, but did not disclose the proximity of the comparables in relation to the subject property. The comparables have sites that range in size from 0.26 to 0.93 acres of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,294 to 4,439 square feet of living area. The homes were built from 1993

to 2003. Each comparable has a basement with finished area, central air conditioning, at least one fireplace, and a garage ranging in size from 889 to 1,069 square feet of building area. The comparables sold from June 2021 to November 2022 for prices of \$427,000 and \$575,000 or from \$129.53 to \$146.20 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$146,712, which would reflect a market value of \$440,180 or \$130.00 per square foot of living area, including land, when using 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 \$166,847. The subject's assessment reflects a market value of \$500,591 or \$147.84 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review submitted a memorandum asserting the subject has a higher market value assessment due to its walkout style basement in relation to the appellant's comparables that do not have walkout style basements. In addition, the board of review submitted a map depicting the locations of the subject property and the board of review's comparables and a comparative market adjustment grid analysis prepared by township assessor's office showing the estimated adjustments for differences in features to the subject property of the appellant's comparables #2 and #3 in contrast to the board of review's comparables. In the market analysis, the township assessor revealed that the appellant's comparable sale #1 was excluded due to its larger dwelling size and older sale date, the appellant's comparables #2 and #3 are located within 0.28 of a mile from the subject, and the appellant's comparable #3 and the board of review's comparables #2 and #4 each have an inground swimming pool.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within the same subdivision as the subject and within 0.35 of a mile from the subject property. The comparables have sites that range in size from 0.55 to 1.88 acres of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,013 to 3,089 square feet of living area. The homes were built from 1995 to 2006. The comparables have basements with finished area, three of which are walkout style. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 700 to 819 square feet of building area. The comparables sold from April 2021 to May 2022 for prices ranging from \$491,000 to \$645,000 or from \$161.14 to \$214.07 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

¹ Property Tax Appeal Board 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 Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 and #3 along with the board of review's comparable sales #2 and #4 due to differences in their dwelling size and/or presence of an inground swimming pool when compared to the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sale #2 along with board of review comparable sales #1 and #3. These comparables sold proximate in time to the January 1, 2022 assessment date at issue and are overall more similar to the subject in location, lot size, dwelling size, age and most features. These comparables sold from July 2021 to May 2022 for prices ranging from \$427,000 to \$606,000 or from \$129.63 to \$196.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$500,591 or \$147.84 per square foot of living area, including land, which falls within the range of the most similar comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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

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

APPELLANT

David Dumele, 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