



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

APPELLANT: William Davidson  
DOCKET NO.: 22-03345.001-R-1  
PARCEL NO.: 20-07-203-004

The parties of record before the Property Tax Appeal Board are William Davidson, the appellant(s), 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:** \$38,986  
**IMPR.:** \$87,721  
**TOTAL:** \$126,707

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 one-story dwelling of frame exterior construction containing 2,524 square feet of living area. The dwelling was built in 1995. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 793 square feet of building area. The property has a 0.53-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 four comparable sales that are located in the same subdivision as the subject. The appellant did not disclose the proximity of the comparables in relation to the subject but did include a Google map depicting the locations of the subject and the parties' comparables. The comparables have from 0.53 to 1.88-acre sites that are improved with two-story dwellings of frame exterior construction ranging in size from 2,889 to 3,109 square

feet of living area. The homes were built from 1995 to 2000. Each comparable has a basement with three comparables having finished area, central air conditioning, at least one fireplace, and a garage ranging in size from 674 to 897 square feet of building area. The comparables sold from November 2020 to June 2021 for prices that range from \$385,000 to \$420,000 or from \$128.63 to \$145.38 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$112,727, which would reflect a market value of \$338,215 or \$134.00 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 \$126,707. The subject's assessment reflects a market value of \$380,159 or \$150.62 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

The board of review submitted a memorandum, a map depicting the location of the subject property and all of the parties' comparables, the subject's property record card, and evidence prepared by the township assessor's office. In the memorandum, the board of review noted the appellant's comparables are two-story dwellings while the subject is a one-story, ranch dwelling.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located from 0.16 of a mile to 1.05 miles of the subject property with one comparable located in the same subdivision as the subject. The comparables have from 0.25 to 0.61-acre sites that are improved with one-story dwellings of brick or frame exterior construction ranging in size from 2,237 to 3,025 square feet of living area. The homes were built from 2002 to 2005. Each comparable has a basement with finished area, three of which are partially exposed or walkout style, central air conditioning, one or two fireplaces, and a garage ranging in size from 500 to 1,077 square feet of building area. The comparables sold from September 2021 to May 2022 for prices ranging from \$379,900 to \$495,000 or from \$154.06 to \$194.46 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 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 eight comparable sales for the Board's consideration, seven of which have a basement finish, unlike the subject. The Board gives less weight to the appellant's

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<sup>1</sup> 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.

comparables and the board of review comparable #1 due to differences in their two-story design or dwelling size when compared to the subject property. In addition, the appellant's comparable #1 sold in November 2020 less proximate in time to the January 1, 2022 assessment date than the other comparable sales in the record.

The Board finds the best evidence of market value to be board of review comparables #2 through #4. These comparables sold proximate in time to the January 1, 2022 assessment date at issue and are also relatively similar to the subject in one-story design, age, dwelling size, and some features. However, each of these comparables has a basement finish, unlike the subject, suggesting a downward adjustment for this feature would be required to make these comparables more equivalent to the subject. These three comparables sold in September 2021 or May 2022 for prices ranging from \$379,900 to \$435,000 or from \$154.06 to \$194.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$380,159 or \$150.62 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this 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

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