



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

APPELLANT: Lata Gupta  
DOCKET NO.: 22-03346.001-R-1  
PARCEL NO.: 19-30-151-005

The parties of record before the Property Tax Appeal Board are Lata Gupta, 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:** \$43,190  
**IMPR.:** \$179,651  
**TOTAL:** \$222,841

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 brick exterior construction containing 4,822 square feet of living area. The dwelling was built in 1993. Features of the home include an unfinished walkout basement, 3 full and 2 half bathrooms, central air conditioning, four fireplaces, and a garage with 910 square feet of building area. The property has an approximately 0.47-acre site backs up to the Boulder Ridge Country Club golf course and is located within the Boulder Ridge Country Club Estates subdivision of Lake in the Hills, Algonquin Township, McHenry County.<sup>1</sup>

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three

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<sup>1</sup> The board of review's evidence included a copy of the subject's property record card and a map disclosing the subject is located next to the golf course of the Boulder Ridge Country Club subdivision.

equity comparables that are located in the Boulder Ridge Country Club Estates subdivision the same as the subject property. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 3,568 to 3,838 square feet of living area. The homes were built from 1995 to 2003. Each comparable has a basement with finished area, from 3 full and 1 half to 5 full bathrooms, central air conditioning, at least one fireplace, and a garage ranging in size from 706 to 1,007 square feet of building area. The comparables have improvement assessments ranging from \$123,500 to \$132,631 or from \$33.07 to \$36.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$166,889 or \$34.61 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 \$222,841. The subject has an improvement assessment of \$179,651 or \$37.26 per square foot of living area.

The board of review submitted a memorandum emphasizing the differences of both parties' comparables in support of the subject's higher unit value, a property record card of the subject property, a map which depicts that the subject and board of review comparables parcels back up next to the golf course, and a memorandum and equity grid analysis prepared by the Algonquin Township deputy assessor. In the memorandum, the assessor disclosed that 6 of the 11 homes in the township are located on the golf course. In addition, the assessor asserted two of the appellant's comparables have 23% or 25% smaller dwelling sizes than the subject and the appellant's comparable #3 is not located on the golf course. The appellant did not refute the evidence provided by the board of review in written rebuttal.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with locations that back up to the golf course of the Boulder Ridge Country Club Estates subdivision and are located within 0.46 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables are improved with two-story dwellings ranging in size from 3,838 to 4,631 square feet of living area. The homes were built from 2001 to 2003. Each comparable has a walkout basement with finished area, 4 full or 5 full and 1 half bathrooms, central air conditioning, two fireplaces, and a garage ranging in size from 713 to 1,007 square feet of building area. The comparables have improvement assessments ranging from \$126,937 to \$186,585 or from \$33.07 to \$40.29 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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 five equity comparables for the Board's consideration with one comparable being common to the parties. Four of the parties' comparables have from 20% to 26% smaller dwelling sizes than the subject property and all of the comparables have a finished basement unlike the subject's unfinished basement. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3 which are less similar to the subject in dwelling size than the other comparables, and additionally the record revealed the appellant's comparable #3 is not located within the subject's golf course, which was not refuted by the appellant in written rebuttal.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #2 and appellant's comparable #2/board of review comparable #3. These comparables are all located within the subject's course and are also similar in age to the subject dwelling. However, these comparables require varying upward/downward adjustments for differences to the subject, including but not limited to their larger bathroom count, smaller dwelling sizes, and basement finish given the subject has an unfinished basement. These three remaining comparables, including the parties' common comparable, have improvement assessments that range from \$126,937 to \$186,585 or from \$33.07 to \$40.29 per square foot of living area. The subject's improvement assessment of \$179,651 or \$37.26 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, 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 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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