



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

APPELLANT: Peter Gashkoff
DOCKET NO.: 22-03349.001-R-1
PARCEL NO.: 20-20-176-012

The parties of record before the Property Tax Appeal Board are Peter Gashkoff, 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: \$101,800
IMPR.: \$196,960
TOTAL: \$298,760

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 5,416 square feet of living area. The dwelling was built in 1993. Features of the home include a 2,603 square foot walkout style basement that is partially finished, 2 full and 1 half bathrooms, central air conditioning, four fireplaces and an attached garage with 1,058 square feet of building area. The subject property has a 5.02-acre site and is located in Barrington Hills, 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 located within the same subdivision as the subject. The comparables consist of 1.5-story or 2-story dwellings of brick or frame exterior construction that range in size from 4,118 to 5,456 square feet of living area. The homes were built from 1970 to 1999. Each comparable has

from a 2,548 to a 2,735 square foot basement with one comparable having finished area, either 3 full and 1 half or 4 full and 1 half bathrooms, central air conditioning and at least one fireplace. Two comparables each have a garage with either 965 or 1,254 square feet of building area. The comparables have improvement assessments ranging from \$79,019 to \$161,206 or from \$19.18 to \$29.54 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$149,373 or \$27.58 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 \$298,760. The subject property has an improvement assessment of \$196,960 or \$36.37 per square foot of living area.

The board of review and Algonquin Township deputy assessor each submitted a memorandum emphasizing the similar features of the board of review comparables to the subject while critiquing the appellant's comparables due to differences from subject in lower B quality grade, smaller dwelling size, the special assessment of appellant's comparable #1 from Conservation Stewardship program, and the older age and lack of a walkout basement of appellant's comparable #3. In addition, the board of review provided a map depicting the locations of the subject and the board of review comparables, a property record card of the subject and the board of review's comparables, and an equity comparable grid analysis prepared by the Algonquin Township assessor. The appellant did not submit a rebuttal or refute the evidence provided by the board of review.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located from 0.50 of a mile to 1.78 miles from the subject, but are located within a different subdivision than the subject. The comparables consist of two-story dwellings that range in size from 4,635 to 5,405 square feet of living area. The homes were built from 1978 to 2001. Each comparable has from a 2,045 to a 3,682 square foot walkout style basement with three comparables having finished area, 3 full and 1 half to 5 full and 1 half bathrooms, central air conditioning, two to five fireplaces, and an attached garage ranging in size from 848 to 1,061 square feet of building area. Comparable #1 has a 395 square foot outbuilding and an inground swimming pool. The comparables have improvement assessments ranging from \$172,996 to \$229,971 or from \$37.32 to \$45.57 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 seven equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to varying differences in location, age, dwelling size, bathroom count, basement size, lack of a walkout style basement or finished area, and other features. Nonetheless, the Board gives less weight to the appellant's comparable #1 which received a preferential assessment from the Conservation Stewardship program and has a significantly lower improvement assessment in relation to the other comparables in the record. The Board also gives less weight to the board of review comparable #2 that has an inground swimming pool and an outbuilding, which are not features of the subject property. Nevertheless, the parties' five remaining comparables have improvement assessments ranging from \$146,883 to \$229,971 or from \$27.58 to \$45.57 per square foot of living area. The subject's improvement assessment of \$196,960 or \$36.37 per square foot of living area falls within the range established by these comparables. 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 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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