



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

APPELLANT: Sonny Bissa
DOCKET NO.: 22-03356.001-R-1
PARCEL NO.: 10-20-227-008

The parties of record before the Property Tax Appeal Board are Sonny Bissa, 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 A Reduction 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: \$61,803
IMPR.: \$120,934
TOTAL: \$182,737

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 one-story dwelling of frame and masonry exterior construction with 2,629 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 704 square feet of building area. The property has a 43,560 square foot waterfront site and is located in McHenry, McHenry 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 four waterfront equity comparables. The comparables consist of one-story dwellings of frame, masonry, vinyl siding, or vinyl siding and masonry exterior construction ranging in size from 2,181 to 3,064 square feet of living area. The homes were built from 1910 to 1967. Each dwelling has a fireplace, an unfinished basement, and a garage ranging in size from 462 to 792 square feet of

building area. Three comparables have central air conditioning. Comparable #1 has an unfinished attic. The comparables have improvement assessments ranging from \$59,276 to \$131,984 or from \$27.18 to \$54.00 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$107,124 or \$40.75 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 \$210,253. The subject property has an improvement assessment of \$146,450 or \$55.71 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three waterfront equity comparables located within .15 of a mile of the subject and within the subject's subdivision.¹ The comparables consist of one-story or part one-story and part two-story dwellings of frame exterior construction ranging in size from 2,996 to 3,775 square feet of living area. The homes were built in 1990 or 1999. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 672 to 963 square feet of building area. Two comparables each have a basement, one of which has finished area. The comparables have improvement assessments ranging from \$97,966 to \$143,434 or from \$25.95 to \$47.35 per square foot of living area. The board of review also submitted a memorandum noting the subject's location in a private subdivision on a lake, and noting that the appellant's comparables are not located on the same lake. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables, which differ from the subject in age. The Board also gives reduced weight to board of review comparable #3, which differs from the subject in foundation.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2, which are similar to the subject in age, location, dwelling size, and some features. These comparables have improvement assessments of \$115,555 and \$143,134 or \$38.57 and \$47.35 per

¹ The board of review also submitted a grid analysis containing four additional equity comparables. The Board finds these comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's Standing Order No. 2, the four additional comparable properties submitted by the board of review will receive no weight in the Board's analysis.

square foot of living area. The subject's improvement assessment of \$146,450 or \$55.71 per square foot of living area falls above the two 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 demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: March 26, 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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