



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

APPELLANT: Kevin Rein
DOCKET NO.: 23-04508.001-R-1
PARCEL NO.: 14-29-426-045

The parties of record before the Property Tax Appeal Board are Kevin Rein, 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: \$32,163
IMPR.: \$178,275
TOTAL: \$210,438

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 2023 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 1-story dwelling of masonry exterior construction with 3,609 square feet of living area. The dwelling was constructed in 2005. Features of the home include a walkout basement, central air conditioning, a fireplace, an attached 2,078 square foot 2-story garage, and a detached 1,456 square foot garage. The property has a 2.87 acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables, one of which is within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of masonry or frame and masonry exterior construction ranging in size from 3,254 to 3,836 square feet of living area. The dwellings were built in 1988 and 1992. The appellant reported each home has a basement, central air

conditioning, one to three fireplaces, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$114,862 to \$121,665 or from \$30.56 to \$36.03 per square foot of living area.¹ Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,438. The subject property has an improvement assessment of \$178,275 or \$49.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located from 0.63 of a mile to 5.69 miles from the subject, two of which are located within the same assessment neighborhood code as the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3, respectively. The comparables are improved with 1-story homes of masonry or frame and masonry exterior construction ranging in size from 3,254 to 3,848 square feet of living area. The dwelling were built from 1988 to 2020. The board of review reported each home has a basement, four of which are walkouts and one of which is an English-style basement. Four homes have finished basement area. Each home also features central air conditioning, one to three fireplaces, and a garage ranging in size from 625 to 1,110 square feet of building area. Comparable #1 has an 1,800 square foot pole building, comparable #3 has a 3,120 square foot pole building, and comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$114,862 to \$194,846 or from \$30.56 to \$50.64 per square foot of living area.

The board of review submitted a letter from the township assessor contending that the subject property is located in unincorporated McHenry County and the board of review's comparables are similar to the subject in age and style and are within the same school districts as the subject. The township assessor asserted the appellant's comparables include properties that are not within the subject's market area.

Based on this evidence, the board of review requested the subject's assessment be sustained.

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.Adm.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.Adm.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.

¹ The Board notes the appellant reported the total assessment amounts as the improvement assessment amounts based on the property record cards for these comparables presented by the board of review.

The record contains a total of six equity comparables for the Board's consideration. As an initial matter, the Board finds the best evidence of the features and amenities of these comparables is found in their property record cards presented by the board of review, which were not refuted by the appellant. The Board gave less weight to the appellant's comparable #2/board of review's comparable #2, the appellant's comparable #3/board of review's comparable #3, and the board of review's comparables #5 and #6, due to substantial differences from the subject in age, basement finish, and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #1 and the board of review's comparable #4, which are more similar to the subject in dwelling size, age, location, and some features, although these homes are slightly smaller than the subject, have smaller garages than the subject, and one lacks a pole building or additional garage, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$121,665 and \$149,581 or \$36.03 and \$44.19 per square foot of living area. The subject's improvement assessment of \$178,275 or \$49.40 per square foot of living area falls above the best two comparables in this record but appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject. 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: _____

November 19, 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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