



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

APPELLANT: Michelle McClellan  
DOCKET NO.: 23-04510.001-R-1  
PARCEL NO.: 18-01-452-010

The parties of record before the Property Tax Appeal Board are Michelle McClellan, 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:** \$41,846  
**IMPR.:** \$156,903  
**TOTAL:** \$198,749

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 two-story dwelling of frame exterior construction with 4,242 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000 and is approximately 23 years old. Features of the home include a 1,962 square foot basement, central air conditioning, 4½ bathrooms, two fireplaces and a garage with 910 square feet of building area. The property has an approximately 45,334 square foot site and is located in Lakewood, Grafton Township, Lake County.

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 four equity comparables. The appellant did not provide the assessment neighborhood codes of the

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card and evidence provided by the board of review, which was not refuted by the appellant.

comparables or the proximity of the comparables in relation to the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,022 to 3,774 square feet of living area. The dwellings were built from 2001 to 2004. The appellant reported that each comparable has central air conditioning, 3 bathrooms and a fireplace. The appellant reported the comparables have improvement assessments that range from \$107,892 to \$1,220,760 or from \$33.68 to \$323.47 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$148,470 or \$35.00 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 \$198,749. The subject has an improvement assessment of \$156,903 or \$36.99 per square foot of living area.

In response to the appeal, the board of review submitted evidence prepared by the township assessor, which included a letter, PTAB's grid analysis and an additional grid analysis with information on two comparable sales. The assessor argued that the appellant's comparables #1, #2 and #4 are from approximately 800 to more than 1,200 square feet smaller than the subject. The board of review indicated on its "Board of Review Notes on Appeal" that it adopts the attached evidence prepared by the township assessor.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .26 of a mile from the subject property. The comparables are improved with two-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 4,024 to 4,364 square feet of living area. The dwellings were built in 1987 or 2005 and are 18 or 36 years old. Comparable #2 has a 1,520 square foot basement. Each comparable has central air conditioning, 2½ or 4 bathrooms, one or two fireplaces and either one or two garages that have a combined total size ranging from 896 to 1,544 square feet of building area.<sup>2</sup> The comparables have improvement assessments that range from \$160,042 to \$176,654 or from \$38.93 to \$43.90 per square foot of living area.

The board of review, through the township assessor, also provided a grid analysis with information on two comparables sales which are not responsive to the appellant's inequity argument and therefore shall not be considered by the Board.

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

### **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

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<sup>2</sup> The Board finds the best description of the garage size for board of review comparable #3 is found in the additional grid analysis containing a more detailed description, which depicts the property with a 1,152 square foot integral garage and a 392 square foot garage for a combined total garage size of 1,544 square feet of building area.

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 seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables which are considerably smaller when compared to the subject in dwelling size and reportedly lack a garage, a feature of the subject. Additionally, the appellant did not provide the assessment neighborhood codes or proximity of these comparables in relation to the subject in order to allow the Board to make a meaningful comparative analysis of the comparables to the subject for locational attributes.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review, which have the same assessment neighborhood code as the subject and are similar to the subject in location, dwelling size and design. However, the Board finds two of the comparables are 13 years older than the subject dwelling, two comparables have no basement foundation, a feature of the subject and all three comparables have a fewer number of bathrooms, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely board of review comparable #3 has a larger garage size, suggesting a downward adjustment for this difference would be necessary. Nevertheless, these three comparables have improvement assessments ranging from \$160,042 to \$176,654 or from \$38.93 to \$43.90 per square foot of living area. The subject's improvement assessment of \$156,903 or \$36.99 per square foot of living area falls below the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

January 21, 2025



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

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