



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

APPELLANT: Robert Seonwha Carstens
DOCKET NO.: 23-04512.001-R-1
PARCEL NO.: 18-02-476-022

The parties of record before the Property Tax Appeal Board are Robert Seonwha Carstens, 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: \$29,291
IMPR.: \$193,480
TOTAL: \$222,771

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 and brick exterior construction with 3,720 square feet of living area.¹ The dwelling was constructed in 2007 and is approximately 16 years old. Features of the home include a 2,621 square foot English style basement, central air conditioning, three fireplaces and a four-car garage with 1,387 square feet of building area. The property has a 26,302 square foot site and is located in Lakewood, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable properties that have the same assessment neighborhood code as the subject. The appellant did not provide the proximity of the

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

comparables in relation to the subject. The comparables have sites that contain 26,672 or 34,298 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,623 to 4,014 square feet of living area. The dwellings were built from 2004 to 2007. The appellant reported that each comparable has a central air conditioning, two fireplaces and either a two-car or a three-car garage. The comparables sold from March 2021 to February 2022 for prices ranging from \$500,000 to \$585,000 or from \$138.01 to \$145.74 per square foot of living area, including land. The appellant's grid analysis also revealed the subject was purchased in October 2018 for \$680,000 or \$182.80 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$171,103, which would reflect a market value of \$513,360 or \$138.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,771. The subject's assessment reflects a market value of \$668,380 or \$179.67 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

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 three comparable sales. The assessor noted that the appellant's comparable #1 is the closest to the subject in dwelling size but sold in early 2022. The assessor argued that all of the appellant's comparables are inferior to the subject's four-car garage and three fireplaces. The board of review indicated in a letter that it adopts the 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 comparable properties that have the same assessment neighborhood code as the subject and are located from .26 of a mile to 1.43 miles from the subject property. The comparables have sites that range in size from approximately 18,543 to 20,009 square feet of land area. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 3,124 to 4,038 square feet of living area. The dwellings were built from 2004 to 2017 and are from 6 to 19 years old. The comparables each have a basement ranging in size from 1,710 to 2,088 square feet, two of which are either an English style or a walk-out basement.³ Each comparable has central air conditioning, a fireplace and a garage ranging in size from 592 to 1,061 square feet of building area. The comparables sold in May to September 2022 for prices ranging from \$585,000 to \$709,000 or from \$175.58 to \$187.26 per square foot of living area, including land. The assessor disclosed that the subject backs to a golf course and recently sold in 2018 for \$680,000 in an arm's length transaction.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

³ The township assessor's additional grid analysis described comparables #1 and #2 with either an English style or a walk-out basement.

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

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board has given little weight to the subject's reported October 2018 sale price, as the sale occurred 38 months prior to the lien date at issue.

The record contains six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3, which have sale dates that occurred in 2021, less proximate in time to the January 1, 2023, assessment date than the other sales in the record. The Board has given reduced weight to board of review comparables #1 and #3 due to differences from the subject in age and dwelling size, respectively.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #2, which sold more proximate in time to the lien date at issue and are overall more similar to the subject in dwelling size, design and age. However, both comparables are inferior to the subject in fireplace count, basement area and garage size, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in February and August 2022 for prices of \$500,000 and \$709,000 or for \$138.01 and \$175.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$668,380 or \$179.67 per square foot of living area, including land, which is bracketed by the two best comparables in the record in terms of overall market value, but above the comparables on a price per square foot basis. The subject's higher price per square foot of living area value appears to be justified given its superior features. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

ROBERT SEONWHA CARSTENS, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098