



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

APPELLANT: Bharat H. & Hetal Soni
DOCKET NO.: 23-04515.001-R-1
PARCEL NO.: 18-11-104-004

The parties of record before the Property Tax Appeal Board are Bharat H. & Hetal Soni, the appellants, 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: \$27,200
IMPR.: \$181,720
TOTAL: \$208,920

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part 2-story and part 1-story dwelling of frame and brick exterior construction with 4,130 square feet of living area.¹ The dwelling was constructed in 1993 and is approximately 30 years old. Features of the home include a 2,591 square foot walk-out basement, central air conditioning, 5 bathrooms, two fireplaces and a three-car garage with 857 square feet of building area. The property has an approximately 28,577 square foot site and is located in Lakewood, Grafton Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The

¹ 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 appellants.

appellants did not provide the proximity of the comparables in relation to the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,716 to 3,867 square feet of living area. The dwellings were built from 1977 to 1998. The appellants reported that each comparable has central air conditioning, 3 bathrooms, two fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments that range from \$108,581 to \$166,033 or from \$31.95 to \$46.48 per square foot of living area.

Based on this evidence and according to the appeal petition, the appellants requested the subject's improvement assessment be reduced to \$132,040 or \$31.97 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 \$219,219. The subject has an improvement assessment of \$192,019 or \$46.49 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 five comparables including assessment data and sales data for each comparable. The assessor argued that the subject dwelling is significantly larger than the appellants' comparables. Additionally, the assessor argued that the appellants' comparable #1 has an English basement, whereas the subject has a walk-out; the appellants' comparable #2 is a 1.5-story home and not the same style as the subject; and the appellants' comparable #3 is a ranch home with an English basement, whereas the subject has a walk-out. 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 five equity comparables that have the same assessment neighborhood code as the subject and are located from .06 of a mile to 1.06 miles from the subject property. The comparables are improved with 2-story or part 2-story and part 1-story dwellings of frame and brick exterior construction ranging in size from 3,704 to 4,287 square feet of living area. The dwellings were built from 2001 to 2007 and are from 16 to 22 years old. The comparables each have a basement ranging in size from 1,895 to 2,238 square feet, four of which are either an English style or a walk-out. Each comparable has central air conditioning, 3 to 4½ bathrooms, one to three fireplaces and a garage.² Comparables #1 and #2 each have an inground swimming pool.³ The comparables have improvement assessments that range from \$152,718 to \$228,662 or from \$38.50 to \$54.68 per square foot of living area.

The board of review, through the township assessor, also provided sales data for the five comparables. The Board finds the sales data is not responsive to the appellants' assessment inequity argument, and thus will not be further addressed in this analysis.

² The township assessor's additional grid analysis described the comparables with garages ranging in size from 800 to 919 square feet of building area, which differs from the garage sizes reported in PTAB's grid analysis that indicated the garages range in size from 814 to 1,696 square feet of building area.

³ The board of review's additional grid analysis revealed comparables #1 and #2 each have an inground swimming pool.

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

Conclusion of Law

The taxpayers contend 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted eight equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparables which reportedly lack a basement, a feature of the subject and/or have considerably smaller dwelling sizes, when compared to the subject. The Board has given reduced weight to board of review comparables #1 and #2, which have inground swimming pools, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #3, #4 and #5, which have the same assessment neighborhood code as the subject. These comparables are relatively similar to the subject in location, dwelling size and design. However, all three dwellings are somewhat newer in age and have features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments ranging from \$152,718 to \$197,871 or from \$38.50 to \$46.16 per square foot of living area. The subject's improvement assessment of \$192,019 or \$46.49 per square foot of living area falls at the upper end of the range established by the best comparables in the record in terms of total improvement assessment and above the range on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is warranted.

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

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