



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

APPELLANT: Mark Dabe
DOCKET NO.: 23-04517.001-R-1
PARCEL NO.: 18-25-252-015

The parties of record before the Property Tax Appeal Board are Mark Dabe, 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.: \$235,075
TOTAL: \$264,366

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 one-story dwelling of brick exterior construction with 4,561 square feet of living area.¹ The dwelling was constructed in 1991 and is approximately 32 years old. Features of the home include a full walk-out basement, central air conditioning, three fireplaces and a three-car garage with 1,004 square feet of building area. The property has an approximately 38,709 square foot site and is located in Lake in the Hills, 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 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 appellant.

appellant did not provide the proximity of the comparables in relation to the subject. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 3,404 to 3,858 square feet of living area. The dwellings were built in 2000 or 2003. No data was as to the basement/foundation was provided. The appellant reported that each comparable has central air conditioning, two fireplaces and a three-car garage. The comparables have improvement assessments that range from \$150,394 to \$187,934 or from \$44.18 to \$49.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$144,599 or \$31.70 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 \$264,366. The subject has an improvement assessment of \$235,075 or \$51.54 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 the same four equity comparables. The assessor argued that the appellant's comparables are inferior to the subject, particularly in terms of living area and basement square footage. The assessor contended that the appellant's comparables #1, #2 and #4 are more than 1,000 square feet smaller than the subject dwelling, while the appellant's comparable #3 is 700 square feet smaller. The appellant's comparable #4 also lacks a walkout basement, a feature of 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 four equity comparables that have the same assessment neighborhood code as the subject and are located within .81 of a mile from the subject property. The comparables are improved with one-story dwellings of brick, brick and vinyl, or frame and brick exterior construction ranging in size from 3,786 to 4,587 square feet of living area. The dwellings were built from 2001 to 2022 and are from 1 to 22 years old. The comparables each have a full or partial basement, one of which is a walk-out. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 1,064 to 1,537 square feet of building area. The comparables have improvement assessments that range from \$213,519 to \$294,141 or from \$49.37 to \$74.32 per square foot of living area. 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 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 eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their dissimilar two-story designs, significantly smaller dwelling sizes and lack of basement/foundation type data. The Board has given reduced weight to board of review comparables #2 and #3 due to their significantly smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4, which have the same assessment neighborhood code as the subject and are most similar to the subject in dwelling size and design. However, the Board finds both dwellings are considerably newer than the subject dwelling, have smaller basement areas and varying degrees of similarity to the subject in other features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$226,458 and \$264,201 or \$49.37 and \$61.50 per square foot of living area. The subject's improvement assessment of \$235,075 or \$51.54 per square foot of living area is bracketed by the two 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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