



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

APPELLANT: Sandra Ross  
DOCKET NO.: 23-04519.001-R-1  
PARCEL NO.: 18-14-177-011

The parties of record before the Property Tax Appeal Board are Sandra Ross, 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.:** \$161,242  
**TOTAL:** \$190,533

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 part one-story and part two-story dwelling of frame and brick exterior construction with 3,493 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a 2,582 square foot walk-out basement, central air conditioning, 4 bathrooms, two fireplaces and a 698 square foot garage. The property has an approximately 26,418 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 three equity comparables that have the same assessment neighborhood code as the subject. 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 are improved with two-story dwellings of frame and brick exterior construction ranging in size from 3,546 to 3,996 square feet of living area. The dwellings were built from 1998 to 2006. The comparables each have a 1,020 to a 2,662 square foot basement, one of which has 593 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 887 to 1,121 square feet of building area. The appellant reported a nonsensical number of bathrooms for each comparable in the grid analysis (1998 to 2006), which appears to be the year built of each dwelling. The comparables have improvement assessments that range from \$150,648 to \$179,690 or from \$42.48 to \$44.97 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$136,028 or \$38.94 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 \$190,533. The subject has an improvement assessment of \$161,242 or \$46.16 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 and PTAB's grid analysis with information on six comparable properties, including assessment data and sales data. Since sales data is not responsive to the appellant's inequity argument, the sales data will not be further addressed in this analysis. The assessor argued that the subject has a walk-out basement when none of the appellant's comparables do, and the subject has two fireplaces. The assessor also noted that the appellant's comparable #3 has a significantly smaller partial basement. 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 six comparables that have the same assessment neighborhood code as the subject and are located within .59 of a mile from the subject property. The board of review's comparables #1 through #3 are the same properties as the appellant's comparables #1 through #3, respectively.<sup>2</sup> The comparables are improved with two-story dwellings of frame, or frame and brick exterior construction ranging in size from 3,095 to 3,996 square feet of living area. The dwellings are reportedly from 18 to 26 years old. Each comparable has a 1,020 to a 2,662 square foot basement, central air conditioning, from 3 to 5½ bathrooms, one or two fireplaces and a garage ranging in size from 726 to 1,764 square feet of building area. The comparables have improvement assessments that range from \$145,453 to \$179,690 or from \$42.48 to \$47.62 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties differ as to the basement finish of board of review comparable #3/appellant's comparable #3. The board of review reported the dwelling has an unfinished basement, whereas the appellant reported the dwelling has 593 square feet of basement finish.

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 six comparable properties for the Board's consideration, as three comparables were common to both parties. The Board has given less weight to the appellant's comparables #1 and #2/board of review comparables #1 and #2, and board of review comparable #6 which are less similar to the subject in dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3/board of review comparable #3 and board of review comparables #4 and #5, which are overall most similar to the subject in dwelling size and similar to the subject in location and age. However, these three comparables 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, the comparables have improvement assessments ranging from \$150,648 to \$161,676 or from \$42.48 to \$47.62 per square foot of living area. The subject's improvement assessment of \$161,242 or \$46.16 per square foot of living area falls within the range established by the most similar 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

AGENCY

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