



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

APPELLANT: Kathleen Janke
DOCKET NO.: 23-04522.001-R-1
PARCEL NO.: 20-05-153-006

The parties of record before the Property Tax Appeal Board are Kathleen Janke, 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: \$28,955
IMPR.: \$177,734
TOTAL: \$206,689

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 two-story and part one-story dwelling of frame and brick exterior construction with 3,713 square feet of living area.¹ The dwelling was constructed in 1999 and is approximately 24 years old. Features of the home include a walk-out basement with finished area, central air conditioning, four full bathrooms, two fireplaces and a garage with 921 square feet of building area. The property has a 39,241 square foot or .90-acre site and is located in Cary, Algonquin 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, one of which is on the same

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review that contained an exterior photograph and a schematic diagram of the improvements, which was not refuted by the appellant.

street as the subject property. The appellant did not provide the assessment neighborhood codes or the proximity of the comparables in relation to the subject. The comparables have sites that range in size from .56 to .88 of an acre of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,198 to 4,439 square feet of living area. The dwellings were built from 1922 to 2003. Two comparables each have a basement with finished area. Each comparable has a central air conditioning, three or four full bathrooms, two fireplaces and a garage ranging in size from 727 to 889 square feet of building area. The appellant reported the comparables sold from March 2000 to September 2023 for prices ranging from \$57,500 to \$397,500 or from \$12.95 to \$109.24 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$184,941, which would reflect a market value of \$554,878 or \$149.44 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 \$206,689. The subject's assessment reflects a market value of \$620,129 or \$167.02 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In the "Notes on Appeal," the board of review stated that the comparable properties submitted by the appellant were not considered due to age and sale dates. Additionally, the board of review indicated the appellant reported an incorrect sale price for comparable #2, which sold for \$575,000 not \$57,500, which was not refuted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located from .07 to .33 of a mile from the subject property. The board of review's evidence included an additional grid analysis of these same four comparables that was prepared by the township assessor. The board of review's comparable #1 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 40,344 to 81,845 square feet or from .93 to 1.88 acres of land area, where comparable #2 is reported to have a wetland influence. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,013 to 4,439 square feet of living area. The dwellings were built from 2001 to 2006 and are from 17 to 22 years old. The comparables each have a basement, three of which are walk-outs and three have finished area. Each comparable has two to four full bathrooms, one or two fireplaces and a garage ranging in size from 715 to 1,020 square feet of building area. Three comparables each have an additional half bathroom and comparable #2 has an inground swimming pool. The board of review reported the comparables sold from January 2022 to March 2023 for prices ranging from \$575,000 to \$645,000 or from \$129.53 to \$214.07 per square foot of living area, including land.

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.

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.

The record contains six comparable sales for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparable #1 due to its significantly older age, when compared to the subject dwelling and to the appellant's comparable #3 as it has a sale date that occurred in 2000, 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 comparable #2 which has a wetland influence and an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review comparable #1, along with board of review comparables #3 and #4, which sold more proximate in time to the lien date at issue and are similar to the subject in location and age. However, these three comparables have varying degrees of similarity when compared to the subject in site size, dwelling size and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from May 2022 to March 2023 for prices ranging from \$575,000 to \$625,000 or from \$129.53 to \$193.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$620,129 or \$167.02 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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

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