



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

APPELLANT: John Dunkin
DOCKET NO.: 23-04524.001-R-1
PARCEL NO.: 20-08-127-002

The parties of record before the Property Tax Appeal Board are John Dunkin, 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: \$38,263
IMPR.: \$154,193
TOTAL: \$192,456

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 exterior construction with 3,489 square feet of living area.¹ The dwelling was constructed in 1994 and is approximately 29 years old. Features of the home include a basement with finished area, central air conditioning, five full bathrooms, one half bathroom, a 744 square foot garage and an inground swimming pool. The property has an approximately 43,657 square foot site and is located in Cary, Algonquin 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. The appellant did not provide the assessment neighborhood codes or 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.

proximity of the comparables in relation to the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,434 to 3,532 square feet of living area. The dwellings were built in 1995 or 1997. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, three or four full bathrooms, two fireplaces and a garage ranging in size from 714 to 855 square feet of building area. Comparable #1 has an additional half bathroom. The comparables have improvement assessments that range from \$141,712 to \$149,599 or from \$40.12 to \$43.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$145,073 or \$41.58 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 \$192,456. The subject has an improvement assessment of \$154,193 or \$44.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables that have the same assessment neighborhood code as the subject and are located from .09 to .44 of a mile from the subject property. The board of review's evidence included an additional grid analysis of these same eight comparables that was prepared by the township assessor. The board of review's comparables #1 through #4 are the same properties as the appellant's comparables #1 through #4, respectively.² The board of review reported comparables are improved with two-story dwellings of frame, frame and stone, or frame and brick exterior construction ranging in size from 3,434 to 3,566 square feet of living area. The dwellings were built from 1995 to 1999 are from 24 to 28 years old. The comparables each have a basement, six of which have finished area. Each comparable has central air conditioning, three to five full bathrooms, one to three fireplaces and a garage ranging in size from 689 to 884 square feet of building area. Five comparables each have either one or two half bathrooms. The comparables have improvement assessments that range from \$141,712 to \$178,599 or from \$40.12 to \$51.51 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 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.

² The parties differ as to the number of fireplaces and/or bathrooms of the common comparables, board of review comparables #1, #3 and #4/appellant's comparables #1, #3 and #4. Additionally, the board of review reported that board of review comparable #3/appellant's comparable #3 has a frame and stone exterior, whereas the appellant reported the dwelling has a frame exterior.

The parties submitted eight comparable properties for the Board's consideration, as four comparables were common to both parties. The Board has given less weight to the appellant's comparables #3 and #4/board of review comparables #3 and #4, due to their lack of basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2/board of review comparables #1 and #2, along with board of review comparables #5 through #8. The Board finds these six comparables have basement finish like the subject and are similar to the subject in location, dwelling size and age. However, the Board finds the comparables have features with varying degrees of similarity when compared to the subject and none of the comparables have an inground swimming pool, like the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$142,977 to \$178,599 or from \$40.80 to \$51.51 per square foot of living area. The subject's improvement assessment of \$154,193 or \$44.19 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

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