



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

APPELLANT: David Dumele
DOCKET NO.: 23-04526.001-R-1
PARCEL NO.: 20-06-277-010

The parties of record before the Property Tax Appeal Board are David Dumele, 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: \$27,959
IMPR.: \$158,620
TOTAL: \$186,579

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 and brick exterior construction with 3,386 square feet of living area.¹ The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a walk-out basement with finished area, central air conditioning, three full bathrooms, one half bathroom, a fireplace and a 651 square foot garage. The property has an approximately 35,541 square foot or .82-acre site and is located in Cary, Algonquin Township, Lake 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 street as the subject property. The appellant did not provide the assessment neighborhood codes

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.

or the proximity of the comparables in relation to the subject. The comparables have sites that range in size from .59 to 1.45 acres of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,294 to 4,232 square feet of living area. The dwellings were built from 1922 to 2006. Two comparable each have a basement, one of which has finished area. The appellant reported that each comparable has central air conditioning, two or three full bathrooms, two fireplaces and a garage ranging in size from 727 to 1,020 square feet of building area. The comparables sold from July 2021 to September 2023 for prices ranging from \$397,000 to \$625,000 or from \$104.50 to \$147.68 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$146,712, which would reflect a market value of \$440,180 or \$130.00 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 \$186,579. The subject's assessment reflects a market value of \$559,793 or \$165.33 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 argued that the appellant's comparable #2 is a dated sale and the appellant's comparable #3 is a much older home, built in 1922, without a basement. The board of review contended that its comparables are more like the subject, with board of review comparable #2 being most like the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located from .06 to .35 of a mile from the subject property. The board of review's evidence included an additional grid analysis of these same three comparables that was prepared by the township assessor. The board of review's comparable #1 is the same property as the appellant's comparable #1.³ The comparables have sites that range in size from 52,234 to 81,845 square feet or from 1.20 to 1.88 acres of land area, where reportedly comparable #1 backs to open space and comparable #2 has wetlands. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,013 to 4,232 square feet of living area. The dwellings were built in 2001 or 2006 and are 17 or 22 years old. The comparables each have a basement, two of which are walkouts and two have finished area. Each comparable has central air conditioning, 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. Two comparables each have an additional half bathroom. Comparable #2 has an inground swimming pool. The comparables sold from January 2022 to March 2023 for prices ranging from \$595,000 to \$645,000 or from \$147.68 to \$214.07 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

³ The parties differ as to the bathroom count and fireplace count of the common comparable.

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 five comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparable #2 which sold in 2021, less proximate to the January 1, 2023 assessment date than the other sales in the record. The Board has also given reduced weight to the appellant's comparable #1/board of review comparable #1 and the appellant's comparable #3 due to significant differences in dwelling size and age, respectively, when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #2 and #3, which sold more proximate in time to the assessment date at issue. These two comparables are similar to the subject in location, dwelling size, age and some features. However, both comparables have larger site sizes when compared to the subject, although comparable #2 has wetlands. Additionally, comparable #2 has an inground swimming pool, unlike the subject. These differences suggest downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in January and May 2022 for prices of \$595,000 and \$645,000 or for \$193.87 and \$214.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$559,793 or \$165.33 per square foot of living area, including land, which falls below the two best comparable sales in the record and appears to be logical given the subject's smaller site size and lack of an inground swimming pool. 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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