



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

APPELLANT: Carol Hines
DOCKET NO.: 23-04534.001-R-1
PARCEL NO.: 14-29-426-043

The parties of record before the Property Tax Appeal Board are Carol Hines, 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: \$38,727
IMPR.: \$140,378
TOTAL: \$179,105

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 masonry and frame exterior construction with 3,462 square feet of living area.¹ The dwelling was constructed in 2001. Features of the home include an English style basement that is unfinished, central air conditioning, 3½ bathrooms, a fireplace and a three-car garage with 816 square feet of building area. The property also has a 1,457 square foot basketball court. The property has a 1.28-acre site and is located in Crystal Lake, Nunda 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 that have the same assessment

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

neighborhood code as the subject. The appellant did not provide the proximity of the comparables in relation to the subject. The appellant reported the comparables have either a 1-acre or a 1.01-acre site that are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,685 to 3,968 square feet of living area. The dwellings were built in 1992 or 1993. Each comparable has a basement with finished area, central air conditioning, 3½ or 4½ bathrooms, a fireplace and a three-car garage. The comparables sold from May 2021 to October 2022 for prices ranging from \$470,000 to \$547,000 or from \$127.54 to \$139.51 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$155,220, which would reflect a market value of \$465,707 or \$134.52 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 \$179,105. The subject's assessment reflects a market value of \$537,369 or \$155.22 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

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, along with a map depicting the locations of the comparables in relation to 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 submitted information on six comparable properties that have the same assessment neighborhood code as the subject and are located from .32 of a mile to 2.39 miles from the subject property. The grid analysis indicated comparables #1 through #3 are the same properties as the taxpayers comparables #1 through #3, respectively. These six comparables have sites that range in size from 1-acre to 2.40-acres of land area. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,232 to 4,196 square feet of living area. The dwellings were built from 1987 to 1994. The comparables each have a basement, five of which have finished area, one is an English style, and one is a walk-out. Each comparable has central air conditioning, 2½ to 4½ bathrooms, a fireplace and a garage ranging in size from 526 to 1,102 square feet of building area. The comparables sold from May 2021 to June 2023 for prices ranging from \$470,000 to \$670,000 or from \$127.54 to \$170.17 per square foot of living area, including land. 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

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.

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 three sales were utilized by both parties. The Board has given less weight to the appellant's three comparables/board of review comparables #1 through #3, which are located more than two miles away from the subject and/or have sale dates that occurred in 2021, less proximate in time to the January 1, 2023, assessment date than the other comparable sales in the record.

The Board has given most weight to board of review comparables #4, #5 and #6 which have sale dates that occurred more proximate in time to the lien date at issue and are located within approximately 1 mile of the subject property. However, each comparable has varying degrees of similarity when compared to the subject in site size, dwelling size, age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables sold from July 2022 to June 2023 for prices ranging from \$550,000 to \$670,000 or from \$159.68 to \$170.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$537,369 or \$155.22 per square foot of living area, including land, which falls below 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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