



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

APPELLANT: Diana Solis
DOCKET NO.: 23-04535.001-R-1
PARCEL NO.: 14-26-304-015

The parties of record before the Property Tax Appeal Board are Diana Solis, 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: \$27,593
IMPR.: \$140,315
TOTAL: \$167,908

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 brick and frame exterior construction with 3,180 square feet of living area.¹ The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, 3½ bathrooms, two fireplaces and a three-car garage. The property has an approximately 1.05-acre site and is located in Prairie Grove, Nunda 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 comparables are improved with two-story dwellings of brick and frame exterior construction

¹ The Board finds the best description of the subject is found in the subject's property record card and evidence provided by the board of review, which was not refuted by the appellant.

ranging in size from 3,127 to 3,622 square feet of living area. The dwellings were built from 1995 to 1999. The appellant reported that the comparables each have an unfinished basement, central air conditioning, 2½ to 3½ bathrooms, one or thirteen fireplaces and a three-car garage. The comparables have improvement assessments that range from \$133,468 to \$148,701 or from \$41.05 to \$42.92 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$135,722 or \$42.68 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 \$167,908. The subject has an improvement assessment of \$140,315 or \$44.12 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 three comparable properties. The assessor argued that the appellant's grid had some errors. The assessor submitted a copy of the appellant's grid analysis with corrections, indicating the appellant's comparable #2 has a walk-out basement with finished area and the appellant's comparable #3 has one fireplace, not thirteen as reported by the appellant. The assessor also provided property record cards for all six comparables submitted by the parties, as well as location maps 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 three comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,941 to 3,206 square feet of living area. The dwellings were built in 1995 or 2000. The comparables each have a basement, two of which have finished area, and one is an English style. Each comparable has central air conditioning, from 2½ to 3½ bathrooms, a fireplace and a three-car garage. The comparables have improvement assessments that range from \$132,535 to \$142,834 or from \$43.19 to \$45.06 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.

The parties submitted six comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #2 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, along with the three comparables submitted by the board of review, which are similar to the subject in location, dwelling size, design and age. However, the Board finds three of the five comparables each have a fewer number of bathrooms, and each comparable has less basement finish and a fewer number of fireplaces, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$132,535 to \$142,834 or from \$42.68 to \$45.06 per square foot of living area. The subject's improvement assessment of \$140,315 or \$44.12 per square foot of living area falls within the range established by the best 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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