



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

APPELLANT: Anton Antropov
DOCKET NO.: 23-04536.001-R-1
PARCEL NO.: 14-26-252-006

The parties of record before the Property Tax Appeal Board are Anton Antropov, 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: \$39,821
IMPR.: \$160,809
TOTAL: \$200,630

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 3,796 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include an English style basement with 1,779 square feet of finished area, central air conditioning, 3½ bathrooms, two fireplaces and a three-car garage. The property has an approximately 1.07-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 or frame and brick exterior

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.

construction ranging in size from 3,759 to 3,884 square feet of living area. The dwellings were built from 2001 to 2006. The appellant reported that the comparables each have a basement, with two having either 28 or 686 square feet of finished area. Each comparable has central air conditioning, 3½ bathrooms, one or two fireplaces and a three-car garage. The appellant reported the comparables have improvement assessments that range from \$56,886 to \$156,900 or \$40.40 and \$40.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$153,852 or \$40.53 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 \$200,630. The subject has an improvement assessment of \$160,809 or \$42.36 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 four 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 comparables have unfinished basements, two of which are English style. The assessor also reported the appellant's comparable #3 has an improvement assessment of \$156,886 or \$40.52 per square foot of living area.² The assessor provided property record cards for all seven comparables provided 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 four comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 3,638 to 3,823 square feet of living area. The dwellings were built from 1999 to 2005. The comparables each have an English style basement with 1,070 to 1,676 square feet of finished area. Each comparable has central air conditioning, 4½ bathrooms, one to three fireplaces and a three-car garage. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$159,214 to \$171,321 or from \$43.15 to \$45.49 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

² The parties differ significantly with respect to the improvement assessment of the appellant's comparable #3. The Board finds this property has an improvement assessment of \$156,886, as depicted in the property record card and evidence provided by the board of review, which was not refuted by the appellant.

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 seven comparable properties for the Board's consideration. The Board has given less weight to board of review comparable #3, which has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables, along with board of review comparables #1, #2 and #4, which are similar to the subject in location, dwelling size, design and age. However, the Board finds the appellant's comparables have considerably less basement finish and the appellant's comparable #2 has a fewer number of fireplaces, when compared to the subject, suggesting upward adjustments be required to make the comparables more equivalent to the subject. Conversely, the board of review comparables each have an additional bathroom and two comparables have an additional fireplace, suggesting downward adjustments would be necessary for these differences. Nevertheless, the comparables have improvement assessments ranging from \$152,984 to \$171,321 or from \$40.40 to \$45.49 per square foot of living area. The subject's improvement assessment of \$160,809 or \$42.36 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

ANTON ANTROPOV, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098