



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

APPELLANT: Robert Hurley
DOCKET NO.: 23-04542.001-R-1
PARCEL NO.: 14-26-252-014

The parties of record before the Property Tax Appeal Board are Robert Hurley, 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: \$42,549
IMPR.: \$204,483
TOTAL: \$247,032

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 2-story dwelling of brick exterior construction with 5,045 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walkout basement with 2,864 square feet of finished area, central air conditioning, two fireplaces on one stack, and a 3-car garage with 733 square feet.¹ The property has a 2.2 acre site and is located in Prairie Grove, Nunda Township, McHenry County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick and frame or brick and stucco exterior

¹ The Board finds the best evidence of the subject's features and amenities is found in its property record card presented by the board of review which was not refuted by the appellant.

construction ranging in size from 5,087 to 5,142 square feet of living area. The dwellings were built from 2001 to 2017. Each home has a basement, central air conditioning, one or two fireplaces, and a 3-car or a 4-car garage. The comparables have improvement assessments ranging from \$197,008 to \$198,749 or from \$38.55 to \$38.98 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$194,989.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,032. The subject property has an improvement assessment of \$204,483 or \$40.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame and brick exterior construction ranging in size from 5,069 to 5,125 square feet of living area. The dwellings were built from 2004 to 2018. Each home has a walkout basement with 156 to 3,243 square feet of finished area, central air conditioning, three to five fireplaces, and a 3-car or a 4-car garage. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$212,418 to \$224,285 or from \$41.91 to \$44.08 per square foot of living area.

The board of review submitted a brief from the township assessor's office contending that the appellant reported incorrect information for the subject, with a copy of the subject's property record card presented depicting finished basement area, two fireplaces, and 4.5 bathrooms. It was also disclosed that two of the appellant's comparables each have a walkout basement and one of the appellant's comparables has an English basement, with copies of the property record card for these properties presented. Based on this evidence, the board of review requested the subject's assessment be sustained.

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.Adm.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.Adm.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 record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparable #2, due to substantial differences from the subject in age and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparables #1 and #3, which are more similar to the subject in dwelling size, age, location, and features, although two comparables lack finished basement area

that is a feature of the subject and one comparable has smaller finished basement area than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$197,008 to \$215,450 or from \$38.55 to \$42.04 per square foot of living area. The subject's improvement assessment of \$204,483 or \$40.53 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate 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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