



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

APPELLANT: Don Lang
DOCKET NO.: 23-04607.001-R-1
PARCEL NO.: 14-17-325-001

The parties of record before the Property Tax Appeal Board are Don Lang, 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 **A Reduction** 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: \$36,650
IMPR.: \$151,900
TOTAL: \$188,550

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 4,740 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, four fireplaces, a 3-car garage with 958 square feet of building area, and an inground swimming pool.¹ The property has a 1.25 acre site and is located in Crystal Lake, 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

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

comparables located within the same assessment neighborhood code as the subject.² The comparables are improved with 2-story homes of brick and frame exterior construction ranging in size from 4,285 to 4,668 square feet of living area. The dwellings were built from 1992 to 2001. Each home has a basement, two of which have finished area, central air conditioning, one to three fireplaces, and a 3-car or a 4-car garage ranging in size from 768 to 976 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$143,516 to \$151,810 or from \$32.41 to \$33.49 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$154,145.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,052. The subject property has an improvement assessment of \$163,402 or \$34.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3, respectively, described above. Comparables #4 and #5 are improved with 2-story homes of frame and masonry exterior construction with 4,649 and 4,720 square feet of living area. The dwellings were built in 1994 and 2000. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and an 842 or a 988 square foot garage. Comparable #5 has an inground swimming pool. These two comparables have improvement assessments of \$161,871 and \$162,729 or \$34.82 and \$34.48 per square foot of living area, respectively.

The board of review submitted a brief from the township assessor's office contending that 40 of the 41 lots in the subject's subdivision are improved with custom homes built from 1992 to 2003. It was asserted that the comparables support the subject's assessment. 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.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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five equity comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of

² Additional details regarding the comparables, which are common to both parties, that were not reported by the appellant are found in the board of review's evidence, including a grid analysis and property record cards for these comparables.

review's comparable #2, the appellant's comparable #3/board of review's comparable #3, and the board of review's comparable #4, due to substantial differences from the subject in basement finish and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #1 and the board of review's comparable #5, which are similar to the subject in dwelling size, age, location, and most features. These two most similar comparables have improvement assessments of \$148,981 and \$161,871 or \$32.41 and \$34.82 per square foot of living area, respectively. The subject's improvement assessment of \$163,402 or \$34.47 per square foot of living area is above the best comparables in terms of total improvement assessment and is bracketed by the best two comparables on a per square foot basis. However, based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as their slightly newer ages than the subject and walkout basement when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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