



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

APPELLANT: Stanley Kubacki
DOCKET NO.: 23-04743.001-R-1
PARCEL NO.: 14-01-326-031

The parties of record before the Property Tax Appeal Board are Stanley Kubacki, 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: \$67,549
IMPR.: \$156,904
TOTAL: \$224,453

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 3,499 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, a fireplace, and a 3-car garage with 760 square feet of building area. The property has a 0.78 of an acre site and is located in McHenry, 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 sales located from next door to 2.3 miles from the subject.¹ The parcels range in size from 0.17 to 0.82 of an acre of land area and are

¹ Additional details not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant.

improved with 1-story or 2-story homes² of log, frame, or frame and brick exterior construction ranging in size from 1,728 to 3,919 square feet of living area. The homes were built from 1978 to 1998. Each home has central air conditioning and a garage ranging in size from 672 to 990 square feet of building area. Two homes each have a basement with finished area and two homes each have two or three fireplaces. The comparables sold from June to October 2022 for prices ranging from \$450,000 to \$765,000 or from \$153.36 to \$212.26 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,453. The subject's assessment reflects a market value of \$673,426 or \$192.46 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, where comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3 described above. The board of review reported comparables #2 and #4 are riverfront sites like the subject. Comparable #4 is located 1 mile from the subject and has a 0.47 of an acre site improved with a 2-story home of frame exterior construction with 3,586 square feet of living area. This home was built in 1930, had an addition/remodeling in 2002, and features central air conditioning, a fireplace, a 396 square foot garage, an additional 396 square foot garage, and a boat house. Comparable #4 sold in August 2021 for a price of \$750,000 or \$209.15 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the subject is located on the Fox River with access to the Chain O'Lakes. It was argued that the appellant's comparable #1 is a log home unlike the subject and is not located on a river and the appellant's comparable #2 is a 1-story home unlike the subject but has a loft area. Based on this evidence the board of review requested the subject's assessment be sustained.

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 be proved by a preponderance of the evidence. 86 Ill. Adm. 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. Adm. 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 a total of four comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #1/board of review's

² The board of review noted comparable #2 has loft area that is included in its dwelling size.

³ Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

comparable #1 and the appellant's comparable #3/board of review's comparable #3, due to substantial differences from the subject in dwelling size and location.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #2 and the board of review's comparable #4, which are more similar to the subject in dwelling size, location, and some features, but have varying degrees of similarity to the subject in site size, age, foundation type, basement finish, fireplace count, and garage size/count, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$750,000 and \$765,000 or \$209.15 and \$195.20 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$673,426 or \$192.46 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate 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

AGENCY

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

APPELLANT

Stanley Kubacki, 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