



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

APPELLANT: Fulton Ellis DM  
DOCKET NO.: 23-04746.001-R-1  
PARCEL NO.: 19-36-426-004

The parties of record before the Property Tax Appeal Board are Fulton Ellis DM, 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:** \$57,707  
**IMPR.:** \$171,916  
**TOTAL:** \$229,623

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 frame exterior construction with 4,193 square feet of living area. The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include a walkout style basement with finished area, 4½ bathrooms, central air conditioning, two fireplaces and a 910 square foot garage.<sup>1</sup> The property has a 200,083 square foot, or 4.59 acre, site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The locations of these comparables in relation to the subject were not provided.

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<sup>1</sup> The board of review provided a copy of the subject's property record card disclosing the dwelling has a walkout style basement, 4½ bathrooms and two fireplaces, which was not refuted by the appellant.

The comparables consist of 2-story homes of brick or frame exterior construction ranging in size from 3,773 to 4,524 square feet of living area. The dwellings were built from 1984 to 1993 and have basements with one comparable having finished area. Each comparable has 2½ to 4½ bathrooms, central air conditioning, one or two fireplaces and a garage ranging in size from 719 to 836 square feet of building area.<sup>2</sup> The comparables have improvement assessments ranging from \$143,059 to \$176,564 or from \$37.50 to \$40.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$162,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,623. The subject property has an improvement assessment of \$171,916 or \$41.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located from 0.15 to 0.48 miles from the subject. The board of review comparables #2, #3, #4 and #6 are the same properties as the appellant's comparables #1, #3, #4 and #2, respectively. The comparables consist of 2-story dwellings of brick, frame, or frame and brick exterior construction ranging in size from 3,763 to 4,524 square feet of living area. The dwellings are from approximately 23 to 40 years old and have basements with two comparables being English style and three comparables having finished area. Each home has 2½ to 4½ bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 719 to 881 square feet of building area.<sup>3</sup> Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$143,059 to \$176,564 or from \$37.50 to \$44.67 per square foot of living area.

The board of review also submitted an additional grid analysis of the comparables from the township assessor's office, a property record card with sketch and photograph of each comparable, and a map depicting the location of the parties' six comparables relative to the subject property.

### **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.

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<sup>2</sup> The board of review provided copies of the property record cards which disclosed each of the appellant's comparables have an extra ½ bathroom and comparables #2 and #4 have one fireplace.

<sup>3</sup> The property record card disclosed the appellant's comparable #2/board of review comparable #6 has two fireplaces which was misreported in the grid analyses provided by both parties.

The record contains a total of six equity comparables, four of which were common to both parties, in support of their respective position before the Board. The Board has given reduced weight to board of review comparables #1 and #5 due to their newer ages and/or presence of an inground swimming pool when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' four common comparables. These comparables are relatively similar to the subject in location, age, and dwelling size. However, these comparables have varying degrees of similarity in other features, including but not limited to three of the comparables fewer bathroom counts and three of the comparables lack of finished basement area suggesting upward adjustments for these features would be appropriate to make them more equivalent to the subject. These common comparables have improvement assessments ranging from \$143,059 to \$176,564 or from \$37.50 to \$44.67 per square foot of living area. The subject's improvement assessment of \$171,916 or \$41.00 per square foot of living area falls within the range of the best comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to 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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