



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

APPELLANT: DJ & DM Scott
DOCKET NO.: 23-04747.001-R-1
PARCEL NO.: 19-30-151-003

The parties of record before the Property Tax Appeal Board are DJ & DM Scott, the appellants, 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: \$43,469
IMPR.: \$165,935
TOTAL: \$209,404

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 3,859 square feet of living area. The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, 5 full bathrooms, one half bathroom, and a 716 square foot garage. The property has a 19,616 square foot, or 0.45 of an acre, site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales. The appellant did not disclose the proximity of these comparables to the subject. The parcels range in size from 0.20 to 0.41 of an acre of land area. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,949 to 3,838 square feet of living area. The dwellings were

built in 1994 and 2003. Each home has a basement, two of which have finished area, central air conditioning, two fireplaces, 2 or 4 full bathrooms, and a garage ranging in size from 568 to 1,007 square feet of building area. The comparables sold from May 2021 to March 2023 for prices ranging from \$420,000 to \$574,000 or from \$142.42 to \$149.56 per square foot of living area, including land. Based on this evidence the appellants 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 \$209,404. The subject's assessment reflects a market value of \$628,275 or \$162.81 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the same assessment neighborhood code as the subject and from 0.08 of a mile to 1.6 miles from the subject. Comparable #5 is the same sale as the appellant's comparable #3. The parcels range in size from 17,999 to 22,682 square feet of land area and are improved with 2-story homes of frame and brick exterior construction ranging in size from 3,782 to 4,158 square feet of living area. The dwellings range in age from 21 to 32 years old. Each home has a basement, three of which have finished area, central air conditioning, two or three fireplaces, two to six full bathrooms, and a garage ranging in size from 743 to 1,007 square feet of building area. Three homes each have one or two half bathrooms. The comparables sold from August 2021 to August 2023 for prices ranging from \$555,000 to \$850,000 or from \$144.30 to \$180.11 per square foot of living area, including land.

The board of review submitted a letter from the township assessor contending the subject is located in the Boulder Ridge Estates subdivision in the area of the golf course. The township assessor contended the township only has eleven homes, six of which are on the golf course. The township assessor argued the appellants' comparables are less similar to the subject in their location in the Fairway Homes subdivision unlike the subject. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #2 and the appellants' comparable #3/board of review's comparable #5, and the board of review's comparables #1 and #2, which

¹ 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.

sold less proximate in time to the assessment date than the other sales in this record, are less similar to the subject in location than the other sales in this record, and/or are located more than one mile from the subject.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #4, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features, although these comparables lack finished basement area that is a feature of the subject and have two or three fewer full bathrooms than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$555,000 and \$600,000 or \$146.75 and \$144.30 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$628,275 or \$162.81 per square foot of living area, including land, which is above the two 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: _____

February 18, 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

DJ & DM Scott, 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