



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

APPELLANT: Elizabeth Soter
DOCKET NO.: 23-04749.001-R-1
PARCEL NO.: 19-25-200-006

The parties of record before the Property Tax Appeal Board are Elizabeth Soter, 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: \$66,094
IMPR.: \$215,806
TOTAL: \$281,900

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 is improved with two dwellings.¹ Dwelling #1 is a 2-story home of frame and brick exterior construction with 4,360 square feet of living area that was constructed in 2006. Features of this home include a basement with finished area, central air conditioning, a fireplace, and an attached 1,052 square foot garage. Dwelling #2 is a 1.5-story home of frame exterior construction with 619 square feet of living area that was built in 1957. Features of this home include a crawl space foundation and a fireplace. The property is also improved with a 1,215 square foot horse stable. The property has a 214,165 square foot, or 4.92 acre, site and is located in Barrington Hills, Algonquin Township, McHenry County.

¹ The parties differ regarding the subject's improvements. The Board finds the best evidence of the subject's improvements is found in its property record card presented by the board of review, which was not refuted by the appellant.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The locations of these comparables in relation to the subject were not provided. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 3,272 to 5,046 square feet of living area. The dwellings were built from 1961 to 1992. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 851 to 1,243 square feet of building area. The comparables have improvement assessments ranging from \$139,021 to \$215,606 or from \$42.49 to \$46.89 per square foot of living area. 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 \$281,900. The subject property has an improvement assessment of \$215,806 or \$43.34 per square foot of a combined 4,979 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located from 1.15 to 1.68 miles from the subject. The comparables are each improved with two dwellings. The comparables are each improved with a 1.5-story or a 2-story home of frame or brick exterior construction ranging in size from 3,976 to 4,689 that were built from 1940 to 1996. Features of these homes include a basement, two of which are walkouts with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 696 to 1,058 square feet of building area. Two of these homes each have an inground swimming pool, one has a 240 square foot barn, and one has a 636 square foot outbuilding.

Each comparable is also improved with a 1-story home of frame exterior construction ranging in size from 703 to 1,632 square feet of living area that were built from 1944 to 1996. One of these homes has a basement and a fireplace, one of these homes has central air conditioning and a 855 square foot barn, and two homes each have either a 854 or a 1,458 square foot garage.

The comparables have improvement assessments ranging from \$217,250 to \$400,676 or from \$38.74 to \$74.31 per square foot of combined living area (ranging from 5,392 to 5,695 square feet).

The board of review submitted a brief contending that the subject property has two homes unlike the appellant's comparables which do not have two homes. The board of review asserted its comparables are all improved with two dwellings like the subject. 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.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.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, for which no proximity to the subject was reported and which do not have two dwellings like the subject. The Board gives less weight to the board of review's comparable #1, which is improved with homes that are less similar to the subject in age than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3, which are relatively similar to the subject in combined dwelling size and location, but have varying degrees of similarity to the subject in design, age, and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$282,274 and \$400,676 or \$49.57 and \$74.31 per square foot of combined living area. The subject's improvement assessment of \$215,806 or \$43.34 per square foot of living area falls below the two 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: _____

November 19, 2024



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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