



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

APPELLANT: Alexander Voigts
DOCKET NO.: 23-04751.001-R-1
PARCEL NO.: 19-23-351-004

The parties of record before the Property Tax Appeal Board are Alexander Voigts, 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: \$66,291
IMPR.: \$149,498
TOTAL: \$215,789

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 2,727 square feet of living area. The dwelling was constructed in 2015 and is approximately 8 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and two garages with a combined 2,703 square feet of building area.¹ The property has a 217,458 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables. In the grid analysis, the appellant reported "N/A: for the neighborhood code of the comparables

¹ The subject's property record card with a diagram provided by the board of review disclosed the subject has a 1,022 square foot attached garage, a 1,681 square foot detached garage, and a 217,458 square foot or 4.99-acre site, which was not refuted by the appellant.

and their proximity to the subject property. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 2,317 to 2,768 square feet of living area. The dwellings were built from 1947 to 1997 and have basements, one of which has finished area. Each comparable has central air conditioning, two comparables each have two fireplaces, and three comparables each have a garage with 500 or 720 square feet of building area. The comparables have improvement assessments ranging from \$77,552 to \$89,726 or from \$28.66 to \$38.73 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$84,155 or \$30.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,789. The subject property has an improvement assessment of \$149,498 or \$54.82 per square foot of living area.

In response to the appellant's appeal, the board of review contends the appellant's comparables are significantly older than the subject. In addition, the board of review provided a grid analysis of the appellant's comparables disclosing the comparables have the same neighborhood code as the subject and are located from 0.17 to 0.41 of a mile from the subject. The appellant's comparables range in age from 27 to 77 years old, appellant's comparable #1 has "Other 100" for exterior construction, and appellant's comparable #4 has frame and brick exterior construction. The appellant did not refute any of the evidence provided by the board of review.

In support of its contention of the correct assessment, the board of review submitted two grid analyses on seven comparables that are located from 0.10 of a mile to 1.10 miles from the subject, five of which have the same neighborhood code as the subject. The comparables consist of 1.5-story or 2-story dwellings of frame or brick exterior construction ranging in size from 1,887 to 3,189 square feet of living area. The dwellings are from 8 to 84 years old and have basements, six of which have finished area. Five comparables each have from one to four fireplaces. Each comparable has central air conditioning and a garage ranging in size from 513 to 1,206. The comparables have improvement assessments ranging from \$76,717 to \$137,610 or from \$28.11 to \$52.99 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity with respect to the subject's improvement 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 parties submitted a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review comparables #1,

#4, #5, #6 and #7 which are less similar to the subject in age and/or dwelling size than the other comparables in the record. Moreover, the board of review comparables #4 and #7 are located over a mile away from the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #3 which are overall more similar to the subject in location, age, dwelling size, and foundation type. However, these comparables require varying adjustments for differences to the subject, such as basement finish and smaller 513 or 948 square foot garage capacities in contrast to the subject's unfinished basement and two garages, including an attached 1,022 square foot garage and 1,681 square foot detached garage. These two comparables have improvement assessments of \$132,967 and \$137,610 or \$50.96 and \$52.36 per square foot of living area. The subject's improvement assessment of \$149,498 or \$54.82 per square foot of living area falls above the two best comparables in the record which is logical given the subject's two larger garages relative to the two best comparables in the record. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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

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: _____

March 18, 2025

Clerk of the Property Tax Appeal Board

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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