



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

APPELLANT: Matthew Hoff
DOCKET NO.: 23-04753.001-R-1
PARCEL NO.: 19-19-352-003

The parties of record before the Property Tax Appeal Board are Matthew Hoff, 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: \$34,262
IMPR.: \$140,636
TOTAL: \$174,898

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 and masonry exterior construction with 3,534 square feet of living area. The dwelling was constructed in 2000 and is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 620 square foot garage. The property has a 13,733 square foot, or 0.32 of an acre, site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The appellant did not disclose the proximity of these comparables to the subject. The parcels range in size from 0.21 to 0.27 of an acre of land area and are improved with 2-story homes of frame exterior construction ranging in size from 3,523 to 3,605 square feet of living area. The dwellings were built from 1999 to 2003.

Each home has a basement with finished area, central air conditioning, two fireplaces, and a garage ranging in size from 620 to 741 square feet of building area. The comparables sold from June 2022 to May 2023 for prices ranging from \$451,250 to \$524,999 or from \$127.65 to \$149.02 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 \$174,898. The subject's assessment reflects a market value of \$524,746 or \$148.49 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 a brief contending that the subject property sold on June 13, 2023 for a price of \$726,000. The board of review submitted copies of a Real Estate Transfer Declaration, indicating the subject was advertised for sale and sold on June 3, 2022, and listing information indicating the property was listed for 14 days and closed on June 13, 2022. The board of review also submitted a letter from the township assessor requesting the subject's assessment be increased to reflect its June 3, 2022 sale price.² Despite this request from the township assessor, 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 evidence of a June 2022 sale of the subject and four comparable sales presented by the appellant. The Board finds the best evidence of market value to be the June 2022 sale of the subject. The board of review presented a copy of the Real Estate Transfer Declaration indicating the property was advertised for sale and the sale was not refuted by the appellant. The subject's assessment reflects a market value of \$524,746 or \$148.49 per square foot of living area, including land, which is below its June 2022 sale price. The Board gave less weight to the appellant's comparables, for which no locations in relation to the subject were disclosed. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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.

² Based on the evidence submitted by the board of review, the Board finds the subject sold in June 2022 for a price of \$726,000.

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

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