



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

APPELLANT: David Graham
DOCKET NO.: 23-04755.001-R-1
PARCEL NO.: 19-06-176-014

The parties of record before the Property Tax Appeal Board are David Graham, 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: \$99,637
IMPR.: \$119,491
TOTAL: \$219,128

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 1,807 square feet of living area. The dwelling was constructed in 1932 and is approximately 91 years old. Features of the home include a full/partial basement, central air conditioning, a fireplace, and an 1,172 square foot garage. The property has a 9,820 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The appellant did not report the proximity of these comparables to the subject. The parcels range in size from 8,960 to 12,545 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 1,696 to 2,148 square feet of living area. The dwellings were built from 1927 to 1937. One home has a basement. Each

home has a central air conditioning, two fireplaces, and a garage ranging in size from 245 to 624 square feet of building area. The comparables have improvement assessments ranging from \$64,539 to \$73,674 or from \$32.23 to \$41.86 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$66,645.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,128. The subject property has an improvement assessment of \$119,491 or \$66.13 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject and within 0.10 of a mile from the subject. The parcels range in size from 4,975 to 7,323 square feet of land area and are improved with 1.5-story or 2-story homes of frame exterior construction ranging in size from 1,615 to 1,993 square feet of living area. The dwellings range in age from 94 to 101 years old. Each home has central air conditioning and a garage ranging in size from 360 to 970 square feet of building area. Four homes each have a basement and four homes each have a fireplace. Comparable #4 has a 202 square foot carport. The comparables have improvement assessments ranging from \$108,792 to \$133,303 or from \$66.29 to \$67.41 per square foot of living area.

The board of review presented a brief contending that the subject is a waterfront property with a large garage. The board of review argued the appellant's comparables are not waterfront properties like the subject. The board of review also submitted a letter from the township assessor contending that the subject has 60 feet of frontage on Crystal Lake. The township assessor argued the board of review's comparables are waterfront properties located on Crystal Lake 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to not being waterfront properties on Crystal Lake like the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are more similar to the subject in dwelling size, age, location, and some features, although these comparables have smaller sites and smaller garages than the subject and four comparables have a basement unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement

assessments that range from \$108,792 to \$133,303 or from \$66.29 to \$67.41 per square foot of living area. The subject's improvement assessment of \$119,491 or \$66.13 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis. 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: _____

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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