



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

APPELLANT: James Blazina  
DOCKET NO.: 23-04759.001-R-1  
PARCEL NO.: 09-12-301-014

The parties of record before the Property Tax Appeal Board are James Blazina, 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:** \$45,921  
**IMPR.:** \$205,148  
**TOTAL:** \$251,069

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 a 2-story dwelling of brick exterior construction with 4,498 square feet of living area. The dwelling was built in 2004 and is approximately 19 years old. Features of the home include a walkout style basement with finished area, central air conditioning, eight full bathrooms, and a 3-car garage with 1,175 square feet of building area.<sup>1</sup> The property has a 222,858 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located in the subject's assessment neighborhood code. The comparables have sites ranging in size from 43,560 to

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<sup>1</sup> The best description of the subject property was gleaned from the property record card presented by the board of review which was unrefuted by the appellant.

55,076 square feet of land area. The properties are improved with 2-story dwellings of frame and vinyl siding exterior construction ranging in size from 3,629 to 4,753 square feet of living area. The homes were built from 2000 to 2009. The comparables have either an English or a walkout basement, two of which have finished area. Each comparable has central air conditioning, either two or three fireplaces, and either a 3-car or a 4-car garage that ranges in size from 969 to 1,125 square feet of building area.<sup>2</sup> The homes also feature either three or four full bathrooms and comparables #1 and #2 each have one half bathroom. The properties sold from September 2022 to February 2023 for prices ranging from \$530,000 to \$780,000 or from \$146.05 to \$189.87 per square foot of living area, land included.<sup>3</sup> Based on this evidence, the appellant requested the subject's assessment be reduced to \$218,956, which would reflect a market value of \$656,934 or \$146.05 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$251,069. The subject's assessment reflects a market value of \$753,282 or \$167.47 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>4</sup>

In support of its contention of the correct assessment, the board of review submitted information on the same three comparable sales that were submitted by the appellant and previously described. The board of review also provided a second grid with adjustments for some of the features of its comparables properties which differed from the subject and opined that based on these adjustments the "Indicated Value of Subject" was \$821,265. Based on this evidence, the board of review contends these sales support the assessment.

### **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.Admin.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.Admin.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 a total of three comparable sales for the Board's consideration, as each sale is shared by both parties. The parties' comparables sold proximate in time to the January 1, 2023 assessment date at issue and are similar to the subject in location, design, age, and features with varying degrees of similarity to the subject in dwelling size. These comparables sold for prices ranging from \$530,000 to \$780,000 or from \$146.05 to \$189.87 per square foot of living area,

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<sup>2</sup> Some property characteristics not disclosed by the appellant were gleaned from the evidence presented by the board of review which was unrefuted by the appellant.

<sup>3</sup> The parties disagree as to the sale price of comparable #3, a common comparable; however, the Board finds it sold for \$780,000 as disclosed by the board of review which was unrefuted by the appellant.

<sup>4</sup> PTAB Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

land included. The subject's assessment reflects a market value of \$753,282 or \$167.47 per square foot of living area, land included, which falls within the range established by the comparables sales in this record. After considering adjustments to the comparables for differences when compared to 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

JAMES BLAZINA, 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