



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

APPELLANT: Richard Herdus  
DOCKET NO.: 23-04761.001-R-1  
PARCEL NO.: 09-10-201-006

The parties of record before the Property Tax Appeal Board are Richard Herdus, 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:** \$13,302  
**IMPR.:** \$189,412  
**TOTAL:** \$202,714

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 part 1-story and a part 2-story dwelling of frame and brick exterior construction with 4,227 square feet of living area.<sup>1</sup> The dwelling was constructed in 2016 and is approximately 7 years old. Features of the home include an English style basement, 4 bathrooms, central air conditioning, one fireplace, a 1,626 square foot garage, and an inground swimming pool. The property has an approximately 43,592 square foot site and is located in Ringwood, McHenry Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card provided by the board of review that contained exterior photographs and a schematic diagram with dimensions of the improvements, which was unrefuted by the appellant.

equity comparables. The appellant did not provide the proximity of the comparables in relation to the subject; however, reported comparable #2 as being located within the same neighborhood code as the subject and comparables #1 and #3 as being located on rural sites. The comparables consist of 1-story or 2-story dwellings ranging in size from 3,412 to 4,381 square feet of living area. The dwellings were built from 2000 to 2008. Each comparable has a basement, 3 bathrooms, central air conditioning and one fireplace. Two comparables have either a 416 or an 816 square foot garage. The comparables have improvement assessments that range from \$145,549 to \$154,327 or from \$33.22 to \$43.71 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$154,877 or \$36.64 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 \$202,714. The subject has an improvement assessment of \$189,412 or \$44.81 per square foot of living area.

In response to the appeal, the board of review submitted evidence prepared by the township assessor, which included a letter, PTAB's grid analysis, an additional grid analysis, schematic diagrams, and exterior photographs on three equity comparables. The evidence also included exterior photographs of appellant's comparable #2. In the "Notes on Appeal" the board of review indicated it adopted the township assessor's evidence and stated the board of review's three comparables and appellant comparable #2 are located in the subject's neighborhood and have similar style but smaller have sized dwellings and garages without inground swimming pools. In the letter to the PTAB, the township assessor described the subject as a "4,227 square foot 1 and 1.5 story home located in the Pioneer Oaks subdivision of Ringwood." The assessor argued the appellant's comparables #1 and #3 were not considered comparable to the subject since they are larger 5-acre rural properties and that "These homes would not be considered by buyers looking for homes in a subdivision like the subject that has smaller acreage and subdivision covenants and restrictions."

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property. The comparables consist of 1-story and/or 2-story dwellings of frame and brick or frame and stone exterior construction ranging in size from 4,044 to 4,565 square feet of living area. The dwellings are from 8 to 17 years old and have basements, two of which are English style or walkout style. Each comparable has 3.5 or 4.5 bathrooms, central air conditioning, one or two fireplaces and from a 1,076 to a 3,205 square foot garage. Comparable #1 has a natural pond/pool area. The comparables have improvement assessments that range from \$170,095 to \$208,737 or from \$42.06 to \$48.34 per square foot of living area. Based on this evidence, the township assessor requested confirmation of the subject's assessment.

### **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 parties submitted six equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 which are located on rural sites outside of the subject's neighborhood, which are also older in age to the subject and one of which lacks a garage, unlike the subject. The Board also gives less weight to the appellant's comparable #2 which has a considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables. These comparables are more similar to the subject in location, age, and dwelling size. However these comparables require upward/downward adjustments for differences in features to the subject, including but not limited to garage capacity and two of the comparables lack of an inground swimming pool, which is a feature of the subject property. The board of review's comparables have improvement assessments ranging from of \$170,095 to \$208,737 or from \$42.06 to \$48.34 per square foot of living area. The subject's improvement assessment of \$189,412 or \$44.81 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering 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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