



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

APPELLANT: Christopher Alby  
DOCKET NO.: 23-04762.001-R-1  
PARCEL NO.: 09-04-351-009

The parties of record before the Property Tax Appeal Board are Christopher Alby, 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:** \$29,758  
**IMPR.:** \$109,821  
**TOTAL:** \$139,579

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 frame and masonry exterior construction with 3,318 square feet of living area.<sup>1</sup> The dwelling was built in 2002 and is approximately 21 years old. Features of the home include an English style basement, central air conditioning, one fireplace, and a 3-car garage with 785 square feet of building area. The property has a 45,533 square foot site and is located in Ringwood, 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

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<sup>1</sup> The parties disagree as to the subject's size; however, the Board finds the best evidence is found in the property record card with schematic drawing, including measurements, which was presented by the board of review and was unrefuted by the appellant. The property record card also disclosed the subject's exterior was frame and masonry.

assessment neighborhood code. The comparables have sites ranging in size from 44,284 to 57,872 square feet of land area. The properties are improved with 1.5-story or 2-story dwellings ranging in size from 3,174 to 4,211 square feet of living area. The homes were built in either 2002 or 2003. Each comparable has a basement, central air conditioning, one fireplace, and a garage that ranges in size from 775 to 1,798 square feet of building area. The properties sold from May 2021 to July 2023 for prices ranging from \$365,000 to \$474,000 or from \$105.68 to \$116.40 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$132,582, which would reflect a market value of \$397,786 or \$119.89 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 \$139,579. The subject's assessment reflects a market value of \$418,779 or \$126.21 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located in the subject's assessment neighborhood. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables have sites ranging in size from approximately 44,059 to 57,872 square feet of land area. The properties are improved with 2-story dwellings of vinyl siding, frame, or frame and brick exterior construction ranging in size from 2,750 to 4,211 square feet of living area. The homes are either 21 or 22 years old. The comparables each have a basement, with comparable #2 having an English style and comparable #3 having finished area. Each comparable has central air conditioning, either one or two fireplaces, and a 3-car garage that range in size from 775 to 948 square feet of building area. Comparable #3 also has a swimming pool. The comparables sold from May 2022 to July 2023 for prices ranging from \$445,000 to \$474,600 or from \$105.68 to \$167.27 per square foot of living area, land included. 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 \$423,625. 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.

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<sup>2</sup> 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.

The record contains a total of four comparable sales for the Board's consideration, as two sales are shared by the parties. The Board gives less weight to the appellant's comparable #3 which sold in 2021 occurring less proximate in time to the subject's January 1, 2023 assessment date at issue than the other comparable sales in this record. The Board also gives less weight to board of review comparable #3 which has a swimming pool, which is not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 as well as board of review comparables #1 and #2, the two common comparables. These two comparables sold proximate in time to the January 1, 2023 assessment date at issue and are similar to the subject in location, age, and features with varying degrees of similarity to the subject in dwelling size. Each of these two comparables is a larger home than the subject. Nevertheless, these comparables sold for prices of \$445,000 and \$474,000 or \$105.68 and \$116.40 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$418,779 or \$126.21 per square foot of living area, land included, which falls below the two best comparables sales in this record on an overall market value basis but above on a price per square foot basis. The subject's higher estimated market value on a price per square foot basis is logical considering its smaller dwelling size when compared to the two best comparables and the accepted real-estate principle of the economies of scale. After considering adjustments to the two best 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

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