



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

APPELLANT: Nick Shaver  
DOCKET NO.: 23-04764.001-R-1  
PARCEL NO.: 10-20-251-016

The parties of record before the Property Tax Appeal Board are Nick Shaver, 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:** \$66,178  
**IMPR.:** \$200,097  
**TOTAL:** \$266,275

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/1.5-story dwelling of frame exterior construction with 4,118 square feet of living area. The dwelling was constructed in 2018 and is approximately 5 years old. Features include a 2,457 square foot walkout style basement/lower level, 3 full and 1 half bathrooms, central air conditioning, one fireplace, a 1,089 square foot attached garage, and 348 square feet of garage storage.<sup>1</sup> The property has an approximately 43,996 square foot waterfront site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparables

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<sup>1</sup> The Board finds the best description of the subject property was 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.

that are located within the same Weston Lakefront neighborhood as the subject and within 0.13 of a mile from the subject property. The comparables consist of 1-story and 2-story dwellings of brick or frame and brick exterior construction ranging in size from 1,834 to 4,522 square feet of living area.<sup>2</sup> The homes were built from 1981 to 1991 and are approximately from 32 to 42 years old. Features of the homes include from a 2,050 to a 5,565 square foot walkout basement/lower level with finished area, central air conditioning, 3 full and 1 or 2 half bathrooms, 2 or 3 fireplaces, and a garage ranging in size from 922 to 1,021 square feet of building area. The comparables have improvement assessments ranging from \$119,363 to \$196,652 or from \$43.49 to \$98.93 per square foot of living area.<sup>3</sup> The appellant requested the subject's improvement assessment be reduced to \$176,621.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,275. The subject property has an improvement assessment of \$200,097 or \$48.59 per square foot of living area. The board of review indicated on its "Board of Review Notes on Appeal" that it adopted the attached evidence prepared by the township assessor. The evidence included a letter from the township assessor, an appellant's equity grid analysis and an assessor equity grid analysis along with exterior photographs of the parties' comparables.

In support of its contention of the correct assessment the board of review submitted information on four assessor comparables located within the Bay Front and River Front neighborhoods that are from 1.04 to 3.29 miles from the subject. The comparables are reported to consist of 2-story dwellings of stucco and stone, frame and brick, stone and vinyl or frame and stone exterior construction ranging in size from 3,901 to 4,491 square feet of living area and are from 6 to 18 years old. Three comparables each have from a 2,023 to a 2,348 square foot walkout basement/lower level with finished area, comparables #2 and #4 each have an inground swimming pool, and comparable #2 has a boat house.<sup>4</sup> Three comparables each have from one to three fireplaces. Each comparable has central air conditioning, 3 to 5 full bathrooms, two of which have 1 or 2 half bathrooms, and a garage ranging in size from 552 to 1,076 square feet of building area. The comparables have improvement assessments ranging from \$217,393 to \$334,070 or from \$51.09 to \$85.64 per square foot of living area.

In the letter to the PTAB, the township assessor explained the subject is a 4,188 square foot waterfront home located on Weston Lake in McHenry, which includes access to the Chain of Lakes with pier rights on a Weston Lake Association lot. The township assessor asserted the appellant's three comparables are 33-43 years older than the subject and that appellant's comparable #1 is a very unique home that has significantly larger basement area with 1,834

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<sup>2</sup> Some of the property characteristics regarding the appellant's comparables were drawn from the board of review's grid analysis and photographic evidence, which was unrefuted by the appellant. Furthermore, the Board finds appellant's comparable #1 has 1,834 square feet of above ground living area, a 5,565 square foot basement area with 5,132 square feet of finished area as gleaned from the board of review's evidence and unrefuted by the appellant.

<sup>3</sup> The Board finds the appellant's comparable #1 has an improvement assessment of \$181,438 or \$98.93 per square foot of above ground living area and the appellant's comparable #2 has an improvement assessment of \$196,652 or \$43.49 per square foot of living area as reflected in the board of review's evidence and were unrefuted by the appellant.

<sup>4</sup> The photographs provided by the board of review disclosed the board of review's comparables #1, #2 and #4 have a walkout basement/lower level, comparables #2 and #4 have an inground swimming pool, and comparable #2 has a boat house.

square feet of above grade living area. The township assessor further asserted the best comparables were provided by the board of review which are from 6-18 years old and very similar in size and amenities to the subject but have higher assessments. Based on the evidence submitted, it is the township's position, who was not a party to the appeal, that there was no evidence to reduce the subject's 2023 assessment and the subject property is actually under assessed."

### **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 seven equity comparables for the Board's consideration. The Board finds all of the seven comparables are waterfront properties that have varying degrees of similarity to the subject in location, age, dwelling size, and features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3 which are less similar to the subject in both age and dwelling size than the other comparables in the record. The Board also gives less weight to the board of review comparables #2 and #4 which have an inground swimming pool and/or a boathouse, which are not features of the subject property. In addition, the Board gives less weight to the board of review#1 which appears to be an outlier with its higher improvement assessment in relation to the other comparables in the record.

The Board gives greater weight to the parties' remaining comparables that are more similar to the subject in dwelling size. However, the appellant's comparable #2 requires adjustments for differences in its older age, larger fireplace count and smaller garage size when compared to the subject. The board of review comparable #3, which is most similar to the subject in both age and dwelling size, requires upward adjustments for its lack of a fireplace, lack of a basement/lower level, and smaller garage size. These two comparables have improvement assessments of \$196,652 and \$217,393 or \$43.49 and \$51.09 per square foot of living area. The subject's improvement assessment of \$200,097 or \$48.59 per square foot of living area is bracketed by the two most similar comparables in the record. After considering adjustments to the most similar 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

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