



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

APPELLANT: Sharon Settles  
DOCKET NO.: 23-04765.001-R-1  
PARCEL NO.: 10-18-479-042

The parties of record before the Property Tax Appeal Board are Sharon Settles, 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:** \$71,731  
**IMPR.:** \$242,839  
**TOTAL:** \$314,570

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 two dwellings.<sup>1</sup> Dwelling #1 is a 1.5-story home of frame exterior construction with 4,072 square feet of living area that was constructed in 1988 and is approximately 35 years old. Features of Dwelling #1 include a partial basement and part-crawl space foundation, central air conditioning, a fireplace, and an 807 square foot attached garage. Dwelling #2 is a 2-story home of frame exterior construction with 1,152 square feet of living area that was constructed in 1920 and is approximately 103 years old. Feature of Dwelling #2 include a 690 square foot attached garage. The property also has a 192 square foot shed and a 1,200 square foot detached garage with unfinished attic area. The property has a 36,100 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

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<sup>1</sup> Additional details regarding the subject property not disclosed by the appellant are found in the subject's property record card and photographs presented by the board of review, which were not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.71 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 30,682 to 69,850 square feet of land area and are improved with 1-story or 2-story homes of brick and frame exterior construction ranging in size from 5,021 to 5,744 square feet of living area. The dwellings were built from 1910 to 1973. Each home has a basement, one of which has finished area, central air conditioning, two or three fireplaces, and a 2-car or a 3-car garage. The comparables sold from September 2021 to May 2023 for prices ranging from \$990,000 to \$1,800,000 or from \$189.80 to \$358.49 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$314,570. The subject's assessment reflects a market value of \$943,804 or \$180.67 per square foot of total combined 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, which are the same sales presented by the appellant described above. However, the board of review reported these comparables have sites ranging in size from 33,541 to 46,566 square feet of land area and are improved with 2-story or 3-story homes of frame and brick, frame and stone, or brick exterior construction and each comparable has a garage ranging in size from 648 to 1,024 square feet of building area. The board of review disclosed comparable #2 has finished basement area and an inground swimming pool. The board of review submitted photographs of the three comparables.

The board of review submitted a brief from the township assessor contending that the subject has two homes and is located on Pistakee Bay, part of the Chain of Les/Fox River. The township assessor agreed the appellant's comparables were the best comparable sales. Based on this evidence, the board of review requested confirmation of the subject's 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. Adm. 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. Adm. 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 three comparable sales, with are common to both parties, for the Board's consideration. As an initial matter, the Board finds the best evidence of these comparables' features and amenities is found in the board of review's evidence and is supported by photographs of these comparables.

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

The Board finds the three comparables sold proximate in time to the assessment date and are similar to the subject in combined dwelling size, location, and site size, but have varying degrees of similarity to the subject in number of improvements, foundation type, basement finish, garage count, garage size, and inground swimming pool amenity. These comparables sold for prices ranging from \$990,000 to \$1,800,000 or from \$189.80 to \$358.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$943,804 or \$180.67 per square foot of total combined living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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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