



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

APPELLANT:     Konstantyn Iskra  
DOCKET NO.:    24-02914.001-R-1  
PARCEL NO.:     20-07-306-004

The parties of record before the Property Tax Appeal Board are Konstantyn Iskra, the appellant; 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:**       \$20,831  
**IMPR.:**       \$98,192  
**TOTAL:**      \$119,023

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 2024 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 split-level dwelling of frame exterior construction with 2,010 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 506 square foot garage. The property has a 9,239 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on three equity comparables located within 520 feet of the subject. The parcels range in size from 9,197 to 9,767 square feet of land area and are improved with split-level homes with 2,010 square feet of living area. The dwellings were built

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<sup>1</sup> The appellant also indicated comparable sales as a basis for the appeal but submitted sales occurring from 1992 to 2000, more than twenty years before the January 1, 2024 assessment date. The Board finds these sales occurred too remote in time to be reflective of market value as of January 1, 2024 and shall not further consider these sales.

from 1990 to 1992. Each home has a basement with finished area, central air conditioning, and a 506 square foot garage. Two homes have a fireplace. The comparables have land assessments ranging from \$19,700 to \$20,981 or from \$2.06 to \$2.21 per square foot of land area and have improvement assessments ranging from \$92,924 to \$96,462 or from \$46.23 to \$47.99 per square foot of living area. The appellant also presented a copy of the complaint submitted to the county board of review. 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 \$119,023. The subject has a land assessment of \$20,831 or \$2.25 per square foot of land area and an improvement assessment of \$98,192 or \$48.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.13 of a mile from the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3 described above. Comparables #4, #5, and #6 have sites ranging in size from 9,262 to 9,428 square feet of land area and are improved with split-level homes with 2,010 square feet of living area. These homes were built in 1990 or 1991 and feature a basement with finished area, central air conditioning, a fireplace, and a 506 square foot garage. These three comparables have land assessments ranging from \$20,844 to \$20,938 or from \$2.22 to \$2.25 per square foot of land area and have improvement assessments ranging from \$98,146 to \$99,657 or from \$48.83 to \$49.58 per square foot of living area. Based on this evidence the board of review 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 record contains a total of six equity comparables, with three common comparables, for the Board's consideration. With respect to land assessment equity, the Board gives less weight to the appellant's comparable #1/board of review's comparable #1 and the appellant's comparable #3/board of review's comparable #3, which are less similar to the subject in site size than the other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #2/board of review's comparable #2 and the board of review's comparables #4, #5, and #6, which are more similar to the subject in site size and location. These comparables have land assessments ranging from \$19,700 to \$20,938 or from \$2.14 to \$2.25 per square foot of land area. The subject's land assessment of \$20,831 or \$2.25 per square foot of land area falls within

the range established by the best comparables 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 land assessment is not justified.

With regard to improvement assessment equity, the Board finds the comparables are similar to the subject in design, dwelling size, age, location, and features. The comparables have improvement assessments ranging from \$92,924 to \$99,657 or from \$46.23 to \$49.58 per square foot of living area. The subject's improvement assessment of \$98,192 or \$48.85 per square foot of living area falls within the range established by the comparables in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: \_\_\_\_\_

December 23, 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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