



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

APPELLANT: Richard Slovak
DOCKET NO.: 24-02956.001-R-1
PARCEL NO.: 09-34-101-011

The parties of record before the Property Tax Appeal Board are Richard Slovak, 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: \$17,249
IMPR.: \$64,194
TOTAL: \$81,443

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 1-story dwelling of vinyl siding exterior construction with 1,705 square feet of living area.¹ The dwelling was built in 1971 and is approximately 53 years old. Features of the home include a crawl space foundation, central air conditioning, and a 420 square foot garage. The property has a 15,698 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 28, 2023 for a price of \$190,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold by owner, the property was not advertised for sale, and the sale was not due to foreclosure or by contract for deed. In support of the sale,

¹ The Board finds the best evidence of the subject's dwelling size is found in its property record card presented by the board of review, which was not refuted by the appellant.

the appellant submitted a copy of a settlement statement identifying the seller as an independent executor of the Estate of James R. Kuhn and confirming the sale date and price.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,443. The subject's assessment reflects a market value of \$244,353 or \$143.32 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.11 to 0.76 of a mile from the subject, together with a map depicting the subject backing to open space and depicting the locations of the comparables in relation to the subject, none of which back to open space. The parcels range in size from 9,800 to 16,464 square feet of land area and are improved with 1-story homes ranging in size from 1,564 to 1,621 square feet of living area. The dwellings range in age from 52 to 56 years old. Each home has central air conditioning and a 400 or a 420 square foot garage. Two homes have a fireplace. The comparables sold in June 2023 and June 2024 for prices ranging from \$250,000 to \$280,000 or from \$154.23 to \$173.05 per square foot of living area, including land.

The board of review submitted a letter from the township assessor contending the subject's sale was not an arm's length sale as it was not advertised for sale. The board of review submitted a listing sheet from a 2015 sale of the subject for \$162,500, highlighting that it was newly remodeled at that time, and a copy of the Real Estate Transfer Declaration for the 2023 sale, indicating it was not advertised for sale. Based on this evidence, the board of review requested the subject's assessment be sustained.

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.

The appellant submitted evidence of a December 2023 sale of the subject and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market.

² 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. Admin. 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 2024.

The Board finds the best evidence of market value in the record to be the board of review's comparables, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and features. The comparables sold for prices ranging from \$250,000 to \$280,000 or from \$154.23 to \$173.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,353 or \$143.32 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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: _____

November 25, 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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