



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

APPELLANT: Kevin Belousek  
DOCKET NO.: 24-03141.001-R-1  
PARCEL NO.: 18-02-102-006

The parties of record before the Property Tax Appeal Board are Kevin Belousek, 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:** \$30,279  
**IMPR.:** \$199,950  
**TOTAL:** \$230,229

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 part 1-story part 2-story dwelling<sup>1</sup> of frame exterior construction with 3,723 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a basement, central air conditioning, a fireplace, a 733 square foot garage, and an inground swimming pool. The property has a 26,366 square foot site and is located in Lakewood, Grafton 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 located within the same township, section, and assessment neighborhood code as the subject. The appellant did not provide the

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

proximity of these comparables in relation to the subject.<sup>2</sup> The comparables have 18,634 and 30,279 square foot sites that are improved with 2-story homes ranging in size from 4,214 to 4,432 square feet of living area. The dwellings were built from 2005 to 2007. Each home has a basement, two of which have finished area, central air conditioning, and a 750 square foot garage. The comparables sold from May 2023 to February 2024 for prices ranging from \$625,000 to \$670,000 or from \$142.24 to \$156.62 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 \$230,229. The subject's assessment reflects a market value of \$690,756 or \$185.54 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.08 of a mile to 1.03 miles from the subject. The board of review submitted a map depicting the locations of these comparables in relation to the subject. The parcels range in size from 18,823 to 35,142 square feet of land area and are improved with 2-story or part 1-story part 2-story homes ranging in size from 3,446 to 4,123 square feet of living area. The dwellings range in age from 20 to 23 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 701 to 1,085 square feet of building area. Comparables #1 and #5 each have an inground swimming pool. The comparables sold from March 2022 to August 2024 for prices ranging from \$600,000 to \$800,000 or from \$186.29 to \$198.38 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellant's comparables are located in the subject's subdivision but differ from the subject in dwelling size and inground swimming pool amenity. However, the appellant's comparables #1 and #2 back to other homes whereas the subject and the appellant's comparable #3 back to open space. 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.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> Based on the addresses of these comparables, they are located near the board of review's comparable #4, which was reported to be 1.03 miles from the subject.

<sup>3</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. 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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #4, which are less similar to the subject in dwelling size and/or are located less proximate to the subject. The Board gives less weight to the board of review's comparables #3 and #5, which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and some features, although these comparables are smaller homes on smaller lots than the subject and one comparable lacks a swimming pool that is a feature of the subject but has a larger garage than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$660,000 and \$670,000 or \$191.53 and \$193.25 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$690,756 or \$185.54 per square foot of living area, including land, which is above the two best comparable sales in terms of total market value and below on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as their smaller dwelling sizes and smaller lots, 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: \_\_\_\_\_

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

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