



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

APPELLANT: Stanley Kubacki  
DOCKET NO.: 24-03186.001-R-1  
PARCEL NO.: 14-01-326-031

The parties of record before the Property Tax Appeal Board are Stanley Kubacki, 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:** \$75,324  
**IMPR.:** \$174,964  
**TOTAL:** \$250,288

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 2-story dwelling of brick exterior construction with 3,499 square feet of living area. The dwelling was constructed in 2005 and is approximately 19 years old. Features of the home include a basement, central air conditioning, a 1,792 square foot attached garage, and a 2-car detached garage.<sup>1</sup> The property has an approximately 33,977 square foot site with frontage on the Fox River and is located in McHenry, Nunda Township, McHenry County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located on the same street as the subject. Comparables #1 and #2 have frontage on

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<sup>1</sup> Additional features of the subject not reported by the appellant are found in the board of review's evidence and not refuted by the appellant.

the Fox River.<sup>2</sup> The comparables are improved with 2-story homes ranging in size from 3,124 to 3,370 square feet of living area that were built from 1987 to 2005. Each home has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 576 to 820 square feet of building area.<sup>3</sup> The comparables have improvement assessments ranging from \$110,782 to \$156,387 or from \$35.46 to \$46.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$147,343.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$250,288. The subject property has an improvement assessment of \$174,964 or \$50.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on one equity comparable located in the same street as the subject and 0.42 of a mile from the subject. This property has frontage on the Fox River. The comparable is improved with a 1.5-story home with 3,572 square feet of living area that is 26 years old. This home features a crawl space foundation, central air conditioning and a 988 square foot garage. The comparable has an improvement assessment of \$141,799 or \$39.70 per square foot of living area.

The board of review presented a memorandum from the township assessor contending that the appellant's comparables differ from the subject in garage amenity, basement features, and other features and amenities. Moreover, the appellant's comparable #2 is not a waterfront property like the subject. 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 four equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2, which is not located on the Fox River like the subject, and to the board of review's comparable, which lacks a basement that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, which are more similar to the subject in dwelling size, location, and some features, although

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<sup>2</sup> Additional features regarding these comparable not reported by the appellant are found in the board of review's evidence, which was not refuted by the appellant.

<sup>3</sup> The Board finds the best evidence of the features of these comparables is found in their property record cards presented by the board of review, which were not refuted by the appellant.

these comparables each have only one garage unlike the subject and one comparable is much older home than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$139,055 and \$156,387 or \$42.11 and \$46.41 per square foot of living area, respectively. The subject's improvement assessment of \$174,964 or \$50.00 per square foot of living area falls above the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, such as their older age and/or garage size and count, the Board finds the subject's higher assessment is logical. Based on this record 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: \_\_\_\_\_

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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