



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

APPELLANT: Christina Russo
DOCKET NO.: 24-03188.001-R-1
PARCEL NO.: 14-26-152-006

The parties of record before the Property Tax Appeal Board are Christina Russo, 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: \$39,407
IMPR.: \$134,874
TOTAL: \$174,281

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 brick and vinyl exterior construction with 2,400 square feet of living area. The dwelling was constructed in 2021 and is approximately 3 years old. Features of the home include a walkout basement, central air conditioning, a fireplace, and a 619 square foot garage.¹ The property has an approximately 13,504 square foot site and is located in Crystal Lake, 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

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

comparables located in the same subdivision as the subject.² The comparables are improved with 1-story homes with 2,400 square feet of living area that were built from 2019 to 2022. Each home has a basement with finished area, central air conditioning, and a 619 square foot garage. The comparables have improvement assessments of \$131,157 or \$131,158 or \$54.65 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$129,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,281. The subject property has an improvement assessment of \$134,874 or \$56.20 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same subdivision as the subject. The comparables are improved with 1-story homes with 2,400 square feet of living area. The dwellings are 4 or 5 years old. Each home has a walkout basement, central air conditioning, and 619 square foot garage. The comparables have improvement assessments of \$134,875 or \$56.20 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending the homes in the subject's subdivision were built by the same builder and are generally similar with some variation in dwelling size, basement style, bathroom count, and porches. The township assessor's office argued the best comparables were those properties in the subdivision with a walkout basement like the subject. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 seven equity comparables for the Board's consideration. The Board finds these comparables are similar or identical to the subject in dwelling size, age, location, and most features, although the appellant's comparables do not have a walkout basement like the subject, suggesting an upward adjustment for this feature to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$131,157 to \$134,875 or \$54.65 and \$56.20 per

² Additional details regarding the comparables is found in the board of review's evidence and their property record cards presented by the board of review, which were not refuted by the appellant.

square foot of living area. The subject's improvement assessment of \$134,874 or \$56.20 per square foot of living area falls within the range established by the comparables in this record and is the same as the board of review's comparables, which all have a walkout basement like the subject.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christina Russo, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098