



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

APPELLANT: Todd Burns
DOCKET NO.: 24-03246.001-R-1
PARCEL NO.: 18-02-353-006

The parties of record before the Property Tax Appeal Board are Todd Burns, 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.: \$286,586
TOTAL: \$316,865

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 two-story and part one-story dwelling of frame exterior construction with 5,575 square feet of living area.¹ The dwelling was constructed in 2002 and is approximately 22 years old. Features of the home include a walkout basement, central air conditioning, one fireplace, a 971 square foot garage and an inground swimming pool. The property has a 30,374 square foot site and is located in Lakewood, Grafton Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review that described the subject dwelling as a part two-story and part one-story design and disclosing the subject property has an inground swimming pool, which was not refuted by the appellant.

equity comparables. The appellant did not provide the assessment neighborhood codes for the comparables, nor did the appellant provide the proximity of the comparables in relation to the subject property. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 4,340 to 4,521 square feet of living area. The dwellings were built from 2001 to 2007. The comparables each have a basement, central air conditioning, from one to three fireplaces and a garage containing 750 or 1,000 square feet of building area. The comparables have improvement assessments that range from \$167,080 to \$183,977 or from \$38.50 to \$41.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$217,425 or \$39.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,865. The subject has an improvement assessment of \$286,586 or \$51.41 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor argued that the appellant's comparables are located .84 of a mile or farther away from the subject in the Brighton Oaks Subdivision, none of which are located in the subject's immediate Turnberry Estates A subdivision. Additionally, the board of review argued that the appellant's comparables are significantly smaller in dwelling size when compared to the subject, none of the comparables have an inground swimming pool and three comparables lack a walkout basement, which are both features of the subject.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on five equity comparables that are located from .05 to .83 of a mile from the subject property, four of which are located in the same assessment subdivision as the subject. The comparables are improved with two-story or part two-story and part one-story dwellings of frame and brick exterior construction ranging in size from 4,874 to 6,554 square feet of living area. The dwellings are from approximately 10 to 25 years old. The comparables each have a basement, three of which are walkouts. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 853 to 1,509 square feet of building area.² Two comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$249,261 to \$322,068 or from \$47.97 to \$51.95 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

² The garage size for board of review comparable #1 is found in the supplemental grid analysis submitted by the board of review.

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 parties submitted nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #1 and #5 which differ substantially from the subject in dwelling size and/or age. Additionally, the appellant's comparables are located in a different subdivision than the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4. The Board finds these three comparables are more similar to the subject in location, design and age. However, each dwelling is either 2% or 4% smaller than the subject, two of the three comparables each lack an inground swimming pool, a feature of the subject and each comparable has other features with varying degrees of similarity when compared to the subject, suggesting adjustments for these differences would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$253,599 to \$270,879 or from \$47.97 to \$51.95 per square foot of living area. The subject property has an improvement assessment of \$286,586 or \$51.41 per square foot of living area, which falls above the range established by the best comparables in this record in terms of total improvement assessment but within the range on a per square foot of living area basis. The subject's higher overall value appears to be logical given the subject's larger dwelling size and superior features. Therefore, based on this record and after considering 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

TODD BURNS, 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