FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Barret Ewing
DOCKET NO.: 24-03264.001-R-1
PARCEL NO.: 09-07-107-030

The parties of record before the Property Tax Appeal Board are Barret Ewing, 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:	$90,241
IMPR.:	$135,688
TOTAL:	$225,929

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 two-story dwelling of brick and aluminum siding exterior construction with 1,872 square feet of living area. [1] The dwelling was constructed in 2005 and is approximately 19 years old. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces and a 506 square foot garage. The property has an approximately 16,845 square foot waterfront site and is located on Wonder Lake in Wonder Lake, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties. The appellant did not provide

[1] The subject's property record card provided by the board of review disclosed the subject has a brick and aluminum siding exterior, a walkout basement, two fireplaces and an approximately 16,845 square foot site, which were not refuted by the appellant.

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 have sites that range in size from 8,000 to 13,285 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,209 to 2,566 square feet of living area. The dwellings were built from 1939 to 2009. The comparables each have a basement with finished area and a fireplace. One comparable has central air conditioning and three comparables each have a garage ranging in size from 400 to 483 square feet of building area. The comparables sold from May 2023 to March 2024 for prices ranging from $485,000 to $725,000 or from $189.01 to $303.09 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to $163,122, which would reflect a market value of $489,415 or $261.44 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $225,929. The subject's assessment reflects a market value of $677,855 or $362.10 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[2]

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor disclosed the subject property is a unique stretch of land that includes an additional "island" that is connected to the main parcel by a bridge. With respect to the appellant's comparables, the assessor submitted a grid analysis of the appellant's four comparables indicating comparable #1 has a 308 square foot garage, comparable #2 has no basement finish, comparable #3 has two fireplaces, and comparables #2, #3 and #4 each have central air conditioning. Additionally, the assessor disclosed the appellant's comparable #4 has a parcel number of 09-07-107-008 according to the parcel's property address. The assessor argued that the appellant's comparables #1 and #2 were not included in the review due to differences in basement size and/or finish.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on three comparables that are described as waterfront properties. The aerial photographs included with the submission depict the locations of the comparables in relation to the subject property, all of which are on Wonder Lake. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables have sites that range in size from 8,835 to 16,990 square feet of land area. The comparables are improved with one-story or two-story dwellings of stone and vinyl siding, frame and stone or frame and Masonite exterior construction ranging in size from 2,000 to 2,392 square feet of living area. The dwellings are approximately 16 to 66 years old. The comparables each have a walkout basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 625 square feet of building area. The comparables sold from May 2023 to August 2024 for prices ranging from $625,000 to $907,500

[2] Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

or from $282.93 to $453.75 per square foot of living area, including land.[3] 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.

The parties submitted five comparable sales for the Board's consideration, as two sales are common to both parties. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparable #3, which are less similar to the subject in dwelling size or age, than are other comparables in the record. Additionally, board of review comparable #3 is a dissimilar one-story design when compared to the subject's two-story dwelling.

The Board finds the best evidence of market value to be the parties' two common comparables, the appellant's comparables #3 and #4/board of review comparables #1 and #2, respectively, which sold proximate in time the January 1, 2024 assessment date. These two comparables are relatively similar to the subject in location and design. However, each dwelling is approximately 18% or 28% larger than the subject dwelling, one comparable is 35 years older than the subject and has a considerably smaller site size when compared to the subject, and each comparable has varying degrees of similarity when compared to the subject in features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in May and August 2023 for a price of $623,000 and $725,000 or for $282.03 and $303.09 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $677,855 or $362.10 per square foot of living area, including land, which is bracketed by the two best comparables in the record in terms of overall value but is greater than these comparables on a price per square foot of living area basis, which appears to be logical given the subject's smaller dwelling size and/or newer age. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of the property decreases, the per unit value increases. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

[3] The board of review's grid analysis depicted the sale date of comparable #2 as May 22, 2026, whereas the two additional supplemental grid analyses submitted by the board of review depict a sale date for this property of May 22, 2023.

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: ______________________ ______________________

C E R T I F I C A T I O N

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

BARRET EWING, 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