



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

APPELLANT: Mark Merrit
DOCKET NO.: 24-03340.001-R-1
PARCEL NO.: 18-10-277-008

The parties of record before the Property Tax Appeal Board are Mark Merrit, 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.: \$251,378
TOTAL: \$281,657

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 one-story and part two-story dwelling of frame exterior construction with 4,956 square feet of living area. The dwelling was constructed in 2003 and is 21 years old. Features of the home include a full basement, central air conditioning, a fireplace, an 865 square foot garage, and an inground swimming pool.¹ The property has a 56,639 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 four comparable sales located within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 4,069 to 4,679 square feet of living area. The homes

¹ The Board finds the subject's property record card submitted by the board of review to be the best evidence of the subject's features.

were built from 1997 to 2007. Each dwelling has central air conditioning, two or three fireplaces, a full basement, and a 750 square foot garage. The appellant did not disclose the parcel sizes of the comparables. The comparables sold from May to November 2023 for prices ranging from \$537,000 to \$670,000 or from \$131.97 to \$156.62 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$236,212, for an estimated market value of \$708,707 or \$143.00 per square foot of living area, including land, when applying 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 \$281,657. The subject's assessment reflects a market value of \$845,056 or \$170.51 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .2 of a mile to 1.2 miles from the subject. The comparables consist of part one-story and part two-story dwellings of frame and brick exterior construction ranging in size from 3,934 to 4,874 square feet of living area. The dwellings range in age from 19 to 52 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement, and a garage ranging in size from 705 to 1,441 square feet of building area. Two comparables each have an inground swimming pool. The parcels range in size from 23,130 to 170,631 square feet of land area. The comparables sold from September 2021 to September 2023 for prices ranging from \$725,000 to \$839,000 or from \$172.14 to \$205.90 per square foot of living area, including land. The board of review noted that the appellant's comparables #1 and #2 are located more than one mile from the subject and comparable #4 was not advertised for sale. The board of review also noted that the subject sold in December 2021 for a price of \$808,500. 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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #4, which was not advertised for sale calling into question the arm's length nature of this sale. The Board also gives reduced weight to board of review comparables #2 and #4, which

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

differ from the subject in age or sold less proximate to the January 1, 2024 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, and #3 along with board of review comparable sales #1 and #3, which sold most proximate to the assessment date at issue, are similar to the subject in age and some features, and have varying degrees of similarity to the subject in location and dwelling size. These most similar comparables sold from July 2022 to November 2023 for prices ranging from \$630,000 to \$800,000 or for \$134.64 to \$194.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$845,056 or \$170.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. While the subject's overall market value, based on its assessment, is above the range of the comparables, the Board finds it logical given the subject's larger dwelling and inground swimming pool relative to the best comparables. Based on this evidence 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

AGENCY

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