



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: MARK DABE
DOCKET NO.: 24-03387.001-R-1
PARCEL NO.: 18-25-252-015

The parties of record before the Property Tax Appeal Board are MARK DABE, 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: \$32,607
IMPR.: \$261,685
TOTAL: \$294,292

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 one-story “vaulted” dwelling of brick exterior construction with 4,561 square feet of living area. The dwelling was constructed in 1991 and is approximately 33 years old. Features of the home include a walkout-style basement,¹ central air conditioning, three fireplaces, and a 1,004 square foot garage in addition to other outdoor amenities. The property has a 38,709 square foot parcel and is located in Lake in the Hills, Grafton Township, McHenry County.

¹ Although in a memorandum, the township assessor contends that the subject's basement is finished, neither the subject's property record card nor the grid analysis depicts this feature. With neither party presenting supportive evidence concerning finished basement features for the chosen comparables, the Board will not consider this purported characteristic. Likewise, the memorandum asserts the subject dwelling has 4 full bathrooms and 3 half-baths. The only data submitted by both parties concerns the number of plumbing fixtures and thus, the properties have not been analyzed regarding this amenity.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject. The parcels contain either 8,367 or 23,014 square feet of land area which are each improved with a two-story dwelling of frame exterior construction. The dwellings are either 23 or 33 years old and range in size from 3,782 to 4,994 square feet of living area. Features include full basements, central air conditioning, three fireplaces, and a 750 square foot garage. The comparables sold from May 2023 to June 2024 for prices ranging from \$555,000 to \$830,000 or from \$144.30 to \$170.54 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$226,507 which reflects a market value of \$679,589 or \$149.00 per square foot of living area, including land, 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 \$294,292. The subject's assessment reflects a market value of \$882,964 or \$193.59 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 a memorandum from the township assessor along with the subject's property record card and prior listing in March 2020, including photographs of the subject. Grafton Township officials contend the subject is located in the gated community of Boulder Ridge and has a double lot. Furthermore, the sales history depicts the subject sold in 2020 for \$900,000, which is higher than the 2024 estimated market value as reflected by its assessment. Since 2020, there has been significant growth in the real estate market, especially in sought-after communities like Boulder Ridge as compared to the weaker market conditions of 2020, when the sale occurred.

As to the appellant's suggested comparable sales, the memorandum criticizes the difference in story height as the dwellings are two-story homes as compared to the subject's one-story design. The appellant's comparables are inferior in basement size and none feature a walkout basement. Finally, the subject has a premium double lot, whereas the appellant's comparables have standard interior lots.

In support of the correct assessment, the board of review submitted information on four comparable sales, one of which is located in the same subdivision and .81 of a mile from the subject. The remaining comparables are located in Lakes of Boulder Ridge and are from .47 to .61 of a mile from the subject. The parcels range in size from 8,745 to 20,168 square feet of land area which are each improved with a one-story dwelling of stone and vinyl or frame and brick exterior construction. The dwellings are each 2 years old and range in size from 2,237 to 2,863 square feet of living area. Each comparable has a basement, three of which are walkout style. Features include central air conditioning, a fireplace, and a garage of either 640 or 961 square

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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

feet of building area. The comparables sold from October 2022 to October 2023 for prices ranging from \$832,751 to \$1,158,588 or from \$372.26 to \$404.68 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, the appellant argued that the board of review comparable dwellings are each at least 2,000 square feet smaller than the subject dwelling and are each approximately 30 years newer than the subject. The appellant contends that none of the comparable sales presented by the board of review were found in the Multiple Listing Service (MLS), raising questions as to market exposure or confirmation of an arm's length sale. Three of the board of review comparable properties are located in Lakes of Boulder Ridge, a different neighborhood and not directly comparable.

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 ten suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables, which are each significantly newer in age when compared to the subject having been built in 2022 as compared to the subject constructed in 1991. In addition, the comparable dwellings are each significantly smaller than the subject dwelling. Similarly, but for comparable #1, three of the board of review comparables have garages that are substantially smaller in size when compared to the subject's garage.

The Board finds the best market value evidence in the record consists of the appellant's comparables, which are each similar to the subject in location, more similar in age, and dwelling size as well as some amenities. Each of these best comparables necessitate various adjustments when compared to the subject to make them more equivalent to the subject. For instance, upward adjustments are necessary to these comparables for the subject's larger lot size. These best comparables sold from May 2023 to June 2024 for prices ranging from \$555,000 to \$830,000 or from \$144.30 to \$170.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$882,964 or \$193.59 per square foot of living area, including land, which is above the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. The Board finds this difference to be logical as the subject dwelling is a one-story design of brick exterior construction with a larger lot than any of these best comparable sales in the record, as such, it is logical that the total market value will be higher than the smaller comparable dwellings. Additionally, the evidence disclosed the subject property was purchased in 2020 for a price of \$900,000, which supports the conclusion the subject property is not overvalued.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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:

January 20, 2026



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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