



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

APPELLANT: ROGER SIM
DOCKET NO.: 24-03403.001-R-1
PARCEL NO.: 14-26-253-001

The parties of record before the Property Tax Appeal Board are ROGER SIM, 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: \$44,404
IMPR.: \$240,082
TOTAL: \$284,486

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 frame exterior construction with 5,427 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a walkout-style basement with 1,765 square feet of finished area,¹ 4½ above-grade bathrooms, central air conditioning, two fireplaces, and an 869 square foot garage in addition to other outdoor amenities. The property has a 43,560 square foot parcel and is located in Prairie Grove, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. As part of its submission, the board of review reiterated the appellant's grid analysis with some corrections to garage size and supplied distances from the subject. The comparables presented by the appellant are located

¹ The board of review reported a finished basement which was not refuted by the appellant.

within .37 of a mile from the subject. The parcels range in size from 51,400 to 54,450 square feet of land area which are each improved with a two-story dwelling of brick or brick and frame exterior construction. The dwellings are either 16 or 23 years old and range in size from 4,007 to 4,753 square feet of living area. Features include partial basements, central air conditioning, one or two fireplaces, and garages ranging in size from 791 to 999 square feet of building area. The comparables sold from May 2022 to December 2023 for prices ranging from \$532,500 to \$750,000 or from \$132.89 to \$157.80 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$253,741 which reflects a market value of \$761,299 or \$140.28 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 \$284,486. The subject's assessment reflects a market value of \$853,543 or \$157.28 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. Nunda Township officials contend the subject is a large custom home.

In support of the correct assessment, the board of review submitted information on two comparable sales located .37 of a mile and 3.28-miles from the subject. The parcels contain 43,996 and 51,836 square feet of land area, respectively, and are each improved with a two-story dwelling of masonry and frame exterior construction. The dwellings are 18 and 23 years old, respectively, and contain 4,842 and 5,504 square feet of living area. Each comparable has a basement, where comparable #1 is a walkout style and comparable #2 is an English style. Features include central air conditioning, one or two fireplaces, and a garage of either 845 or 1,004 square feet of building area. The comparables sold in June and October 2023 for prices of \$790,000 and \$900,000 or for \$163.16 and \$163.52 per square foot of living area, including land, respectively. 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 criticized board of review comparables #1 and #2. Comparable #1 is newer with a "larger finished lower level" and more land area. Comparable #2 is nearly 3.5-miles distant from the subject located in unincorporated Crystal Lake, a different market area making it an inappropriate comparable to the subject.

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

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.

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 five suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2, which is most distant from the subject being over 3 miles away.

The Board finds the best market value evidence in the record consists of the appellant's comparables along with board of review comparable #1, which are each relatively similar to the subject in location, age, and dwelling size as well as some other features. Each of these best comparables necessitate various adjustments when compared to the subject to make them more equivalent to the subject. For instance, adjustments are necessary to these comparables for differences in lot size. These best comparables sold from May 2022 to December 2023 for prices ranging from \$532,500 to \$790,000 or from \$132.89 to \$163.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$853,543 or \$157.28 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value and within the range on a per-square-foot of living area basis. The Board finds this difference to be logical as the subject dwelling is larger at 5,427 square feet as compared to the best comparables that range in dwelling size from 4,007 to 4,842 square feet of living area.

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: _____

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: _____

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

AGENCY

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