



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

APPELLANT: DEBORAH FULTON  
DOCKET NO.: 24-03436.001-R-1  
PARCEL NO.: 19-36-426-004

The parties of record before the Property Tax Appeal Board are DEBORAH FULTON, 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:** \$64,522  
**IMPR.:** \$192,219  
**TOTAL:** \$256,741

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 frame exterior construction with 4,193 square feet of living area. The dwelling was constructed in 1989 and is approximately 35 years old. Features of the home include a walkout-style basement with 1,780 square feet of finished area, 4½ bathrooms, central air conditioning, two fireplaces on one stack, and a 910 square foot garage. The property has an approximately 200,083 square foot site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables, two of which are located on the same street as the subject. The properties are improved with two-story dwellings of brick or frame exterior construction. The homes are 20 to 40 years old and range in size from 3,815 to 4,867 square feet of living area.

Each comparable has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 805 to 1,064 square feet of building area. The comparables have improvement assessments ranging from \$159,954 to \$206,824 or from \$41.93 to \$45.72 per square foot of living area.<sup>1</sup> Based on this evidence, the appellant requested a reduced improvement assessment of \$178,077 or \$42.47 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 \$256,741. The subject property has an improvement assessment of \$192,219 or \$45.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood as the subject, except board of review comparable #2 has a neighborhood code of "Farm" in addition to the same neighborhood code as the subject and other properties. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparables #1, #3 and #4, respectively. The comparables are located from .15 of a mile to 1.51-miles from the subject. The comparables consist of two-story dwellings of brick, frame or frame and brick exterior construction which are 28 to 41 years old. The homes range in size from 3,815 to 4,524 square feet of living area. Features include basements, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 805 to 1,044 square feet of building area. The comparables have improvement assessments ranging from \$159,954 to \$206,824 or from \$41.93 to \$48.49 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant pointed out that board of review comparables #1 and #3 (common properties with the appellant's #1 and #4) present lower per-square-foot improvement assessments than is assigned to the subject property. Appellant also criticized board of review comparable #2 (common with the appellant's #3) for being in a different neighborhood code than the subject and also pointing out sales of the property in May 2021 and May 2022 after extensive renovation to the property. Finally, appellant criticized board of review comparable #4 as being 1.5-miles from the subject, having a modern architectural style and featuring an inground swimming pool which is not a feature of the subject.

### **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 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.

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<sup>1</sup> The Board finds the board of review submitted the same properties as appellant's comparables #1, #3 and #4 where appellant's comparable #3 depicted different assessment data which has been used in this analysis as the appellant did not refute the information in her rebuttal filing.

The parties submitted a total of six equity comparables, three of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1/board of review comparable #1, appellant's comparable #2, and board of review comparable #5, due to differences in age of 20 to 41 years old when compared to the subject which has an age of 35 years.

The Board finds the best equity evidence in the record consists of appellant's comparable #3/board of review comparable #2, appellant's comparable #4/board of review comparable #3 and board of review comparable #4, which are each more similar to the subject's age of 35 years old and present varying degrees of similarity to the subject. Adjustments to the best three comparables are necessary for differences in dwelling size and basement size and/or basement finish when compared to the subject. These comparables have improvement assessments ranging from \$159,954 to \$206,824 or from \$41.93 to \$47.48 per square foot of living area. The subject's improvement assessment of \$192,219 or \$45.84 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

DEBORAH FULTON, 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