



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

APPELLANT: Greg Shelton  
DOCKET NO.: 24-03463.001-R-1  
PARCEL NO.: 20-08-152-008

The parties of record before the Property Tax Appeal Board are Greg Shelton, 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:** \$39,004  
**IMPR.:** \$185,065  
**TOTAL:** \$224,069

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 and brick exterior construction with 3,434 square feet of living area. The dwelling was constructed in 2000 and is 24 years old. Features of the home include a partial walk-out style basement with finished area, central air conditioning, a fireplace, an inground swimming pool, and a 789 square foot garage.<sup>1</sup> The property has a 43,992 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables consist of two-story dwellings of frame exterior construction

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<sup>1</sup> The Board finds the subject's property record card, submitted by the board of review and not refuted by the appellant, to be the best evidence of the subject's features.

ranging in size from 3,365 to 3,504 square feet of living area. The homes were built from 1994 to 2001. Each dwelling has central air conditioning, a full basement with finished area, and a garage ranging in size from 714 to 751 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$159,863 to \$172,403 or from \$45.62 to \$49.57 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$168,781 or \$49.15 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 \$224,069. The subject property has an improvement assessment of \$185,065 or \$53.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within the subject's assessment neighborhood and within .43 of a mile of the subject. Comparables #1 through #4 are the same properties as the appellant's comparables #1 through #4, respectively. The comparables consist of two-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 3,186 to 3,761 square feet of living area. The homes range in age from 24 to 31 years old. Each dwelling has central air conditioning, a basement with finished area, five of which are reported to be a walk-out style or partially exposed, and a garage ranging in size from 714 to 884 square feet of building area. Comparables #4, #6, and #8 each have an inground swimming pool. The comparables have improvement assessments ranging from \$159,863 to \$200,068 or from \$45.62 to \$57.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board, with four comparables being common to the parties. The Board finds the parties' comparables are similar to the subject in age, location, dwelling size, and some features. The comparables have improvement assessments that range from \$159,863 to \$200,068 or from \$45.62 to \$57.60 per square foot of living area. The subject's improvement assessment of \$185,065 or \$53.89 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering adjustments to the comparables for differences from 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: \_\_\_\_\_

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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