



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

APPELLANT: John Samborski
DOCKET NO.: 24-03471.001-R-1
PARCEL NO.: 20-20-377-003

The parties of record before the Property Tax Appeal Board are John Samborski, 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: \$79,387
IMPR.: \$203,589
TOTAL: \$282,976

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 2-story dwelling of brick exterior construction with 3,508 square feet of living area. The dwelling was constructed in 1988 and is approximately 36 years old. Features of the home include a basement with 3,080 square feet of finished area, central air conditioning, three fireplaces and a garage with 984 square feet of building area.¹ The property has a site with approximately 143,961 square feet of land area and is located in Barrington Hills, 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 three suggested equity comparables. The comparables are improved with 2-story dwellings of brick or cedar and stone exterior construction ranging in size from 2,729 to 3,833 square feet of living area. The dwellings were built from 1957 to 1987. Each comparable has central air conditioning, one to four fireplaces

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review, that was not refuted by the appellant.

and a garage that ranges in size from 423 to 1,006 square feet of building area. Comparable #3 has a basement with 1,917 square feet of finished area. The comparables have improvement assessments that range from \$111,830 to \$193,538 or from \$40.98 to \$50.49 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$146,459 or \$41.75 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 \$282,976. The subject property has an improvement assessment of \$203,589 or \$58.04 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables. Comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with 2-story dwellings of brick or frame and stone exterior construction ranging in size from 2,938 to 3,833 square feet of living area. The dwellings range in age from 38 to 52 years old. Each comparable has a basement with from 1,917 to 2,534 square feet of finished area, central air conditioning, one to four fireplaces and a garage that ranges in size from 656 to 1,006 square feet of building area. Comparables #2, #3 and #4 each have an inground swimming pool. Comparable #2 has an additional garage with 400 square feet of building area and comparable #4 has a pool enclosure with 1,218 square feet of building area. The comparables have improvement assessments ranging from \$193,538 to \$235,988 or from \$50.49 to \$80.32 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 six suggested comparables for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the appellant's comparables #1 and #2 as well as board of review comparable #4 due to their older ages when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #1, #2 and #3, which includes the common comparable. The Board finds that these comparables are most similar to the subject in age, design, dwelling size and some features. However, all three dwellings have considerably less basement finished, when compared to the subject and board of review comparables #2 and #3 each have an inground swimming pool, with one comparable having an additional garage and the other comparable has a pool enclosure, all amenities the subject lacks. These differences suggest adjustments would be required to make the more equivalent to the subject. Nevertheless, these most similar comparables have improvement assessments ranging from \$193,538 to \$203,257 or from \$50.49 to \$63.90 per

square foot of living area. The subject's improvement assessment of \$203,589 or \$58.04 per square foot of living area, falls within the range of the best comparables in the record on a per square foot basis but is slightly greater on an overall improvement assessment basis. Based on this record and after considering adjustments to the best comparables for differences from the subject in basement finished and/or other features, the Board finds the subject's improvement assessment is supported and a reduction in the 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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