



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

APPELLANT: Duragaram Kothari
DOCKET NO.: 24-03473.001-R-1
PARCEL NO.: 19-28-251-079

The parties of record before the Property Tax Appeal Board are Duragaram Kothari, 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: \$13,537
IMPR.: \$64,189
TOTAL: \$77,726

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 1,482 square feet of living area. The dwelling was constructed in 1996 and is approximately 28 years old. Features of the home include 1½ bathrooms, central air conditioning, a fireplace, and a 235 square foot garage. The property has an approximately 1,400 square foot site and is located in Lake in the 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 frame exterior construction. The homes are 28 or 29 years old and contain 1,482 square feet of living area. Each comparable has 1½ bathrooms, central air conditioning, and a 235 square foot garage. The comparables have

improvement assessments of either \$61,674 or \$62,569 or of \$41.62 or \$42.22 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$62,111 or \$41.91 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 \$77,726. The subject property has an improvement assessment of \$64,189 or \$43.31 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 in the same neighborhood as the subject and within .14 of a mile from the subject. Board of review comparables #1, #2, #3 and #4 are the same properties as the appellant's comparables, and thus will not be further addressed herein. Board of review comparables #5 through #8 consist of two-story dwellings of frame exterior construction which are either 29 or 30 years old. The homes each contain 1,482 square feet of living area. Features include 2½ bathrooms, central air conditioning, and a 235 square foot garage. Comparable #8 has a fireplace. The comparables have improvement assessments of \$64,857 or \$65,528 or of \$43.76 or \$44.22 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, four 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 board of review comparables #5 through #8, due to superior bathroom count of 2 ½ bathrooms as compared to the subject's 1 ½ bathrooms. Although these comparables are less similar to the subject, the Board notes that board of review comparable #8 which has a fireplace, has been assessed slightly higher than similar dwellings that lack of a fireplace feature, namely, board of review comparables #5, #6 and #7.

The Board finds the best equity evidence in the record consists of the parties' common comparables of appellant's comparables/board of review comparables #1 through #4, which are each more similar to the subject in bathroom count. These properties are also similar to the subject in location, age, design, exterior construction, dwelling size and most features. The only difference identified in features is that the subject has a fireplace, which is not a feature of any of these four comparables. Thus, upward adjustments to the comparables for the lack of a fireplace would be appropriate to make them more equivalent to the subject. These comparables have improvement assessments of either \$61,674 or \$62,569 or of \$41.62 or \$42.22 per square foot of living area. The subject's improvement assessment of \$64,189 or \$43.31 per square foot of

living area falls above 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. However, the Board finds the subject's slightly higher assessment is logical given that the subject has a fireplace which is not a feature of any of these best comparable properties.

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

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