



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

APPELLANT: Barbara McMorris  
DOCKET NO.: 24-03498.001-R-1  
PARCEL NO.: 20-31-226-007

The parties of record before the Property Tax Appeal Board are Barbara McMorris, 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:** \$93,619  
**IMPR.:** \$197,615  
**TOTAL:** \$291,234

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 frame exterior construction with 3,617 square feet of living area. The dwelling was built in 1978 and is approximately 46 years old. Features of the home include a basement, central air conditioning, two fireplaces, a garage with 858 square feet of building area, an inground swimming pool and a horse stable with 1,745 square feet of building area.<sup>1</sup> The property has an approximately 217,364 square foot site and is located in Barrington Hills, Algonquin 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. The comparables have sites that range in size from 193,842 to 236,530 square feet of land area. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 4,635 to 5,298

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<sup>1</sup> 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.

square feet of living area that were built from 1987 to 2000. The appellant reported that each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 812 to 1,061 square feet of building area. The comparables sold from July 2022 to July 2024 for prices ranging from \$720,000 to \$940,000 or from \$151.39 to \$177.43 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$291,234. The subject's assessment reflects a market value of \$873,789 or \$241.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, comparable sales #1 and #2 are the same properties as the appellant's comparable sales #1 and #3. The comparables have sites ranging in size from 104,413 to 236,582 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 2,971 to 5,298 square feet of living area that ranges in age from 27 to 46 years old. Each comparable has a basement, four with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 554 to 1,061 square feet of building area. Comparable #4 has an inground swimming pool and comparables #3 and #5 each have a pole barn. The comparables sold from June 2022 to July 2024 for prices ranging from \$815,000 to \$940,000 or from \$175.84 to \$298.17 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 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 six comparable sales for the Board's consideration, with two comparable sales being common to both parties. The Board has given less weight to the common comparables as well as appellant's comparable #2 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #3, #4 and #5. The Board finds that these best comparables have varying degrees of similarity to the subject. Each comparable has a finished basement and are newer in age, suggesting adjustments

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<sup>2</sup> 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). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

would be required to make these comparables more equivalent to the subject. Nevertheless, these comparables sold in June and August 2022 for prices ranging from \$849,000 to \$930,000 or from \$261.70 to \$298.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$873,789 or \$241.58 per square foot of living area, including land, falls within the range of the best comparable sales in this record on an overall market value basis but falls below the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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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