



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

APPELLANT: Emily McHugh
DOCKET NO.: 24-03499.001-R-1
PARCEL NO.: 20-30-300-010

The parties of record before the Property Tax Appeal Board are Emily McHugh, 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: \$93,441
IMPR.: \$130,921
TOTAL: \$224,362

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 1.5-story dwelling of frame exterior construction with 2,576 square feet of living area. The dwelling was built in 1973 and is approximately 51 years old. Features of the home include a basement, central air conditioning, one fireplace, a garage with 441 square feet of building area and a pole barn with 1,350 square feet of building area.¹ The property has an approximately 216,368 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 four comparable sales. The comparables have sites that range in size from 48,787 to 264,844 square feet of land area. The comparables are improved with 1-story or 2-story dwellings of brick or frame exterior construction ranging in size from 2,760 to

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.

4,756 square feet of living area that were built from 1957 to 2000. The appellant reported that each comparable has a basement, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 803 to 1,048 square feet of building area. The comparables sold from June 2022 to February 2023 for prices ranging from \$500,000 to \$720,000 or from \$151.39 to \$204.29 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 \$224,362. The subject's assessment reflects a market value of \$673,153 or \$261.32 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables have sites ranging in size from 34,709 to 238,163 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 2,600 to 3,085 square feet of living area that ranges in age from 30 to 55 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 583 square feet of building area. Comparable #4 has an inground swimming pool, two barns and an additional garage with 851 square feet of building area. The comparables sold from June 2023 to August 2024 for prices ranging from \$575,000 to \$785,000 or from \$213.21 to \$254.46 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 eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables as well as board of review comparables #2 and #4 due to their differences from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #3. The Board finds that these two best comparables have are most similar to the subject in age, dwelling size and some features. However, each comparable has a finished basement and smaller site sizes, suggesting adjustments would be required to make these two comparables more equivalent to the subject. Nevertheless, these two comparables sold in June 2023 for prices of \$610,000 and \$630,000 or \$213.21 and \$240.55 per square foot of living area, including land.

² 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.

The subject's assessment reflects a market value of \$673,153 or \$261.32 per square foot of living area, including land, is greater than the best comparable sales in this record on an overall market value but appears to be logical given the subjects larger site size and pole barn. 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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