



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: ZOFIA SERAFIN
DOCKET NO.: 24-03566.001-R-1
PARCEL NO.: 20-31-151-008

The parties of record before the Property Tax Appeal Board are ZOFIA SERAFIN, 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: \$93,731
IMPR.: \$187,977
TOTAL: \$281,708

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 one-story dwelling of frame exterior construction with 3,403 square feet of living area. The dwelling was constructed in 1988 and is approximately 36 years old. Features of the home include a walkout-style basement with 999 square feet of finished area, 4½ bathrooms, central air conditioning, two fireplaces on one stack, a 1,151 square foot garage, a 1,080 square foot barn, and an inground swimming pool. The property has an approximately 218,077 square foot site and is located in Barrington 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, three of which are located on the same street as the subject. The properties are improved with one-story dwellings of brick or frame exterior construction. The

homes are 49 to 94 years old and range in size from 3,011 to 3,716 square feet of living area. Each comparable has a basement, one of which is walkout-style, and three of which have finished area. The homes have 2, 3 or 4 full bathrooms, and three comparables have 1 or 2 half-baths. Features include central air conditioning, a fireplace, and a garage ranging in size from 582 to 792 square feet of building area. The comparables have improvement assessments ranging from \$70,251 to \$184,637 or from \$23.33 to \$49.69 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$151,995 or \$44.67 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 \$281,708. The subject property has an improvement assessment of \$187,977 or \$55.24 per square foot of living area.

In a memorandum responding to the appellant's comparables, the board of review asserted that appellant's comparable #1 "is currently gutted and in very poor condition, which is reflected in its partial assessment for 2024." Comparables #2 and #3 are each 35 years older than the subject dwelling.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject. The comparables are from .31 of a mile to 2.21-miles from the subject. The board of review contends these properties are within 24% of the subject's dwelling size and are within 13 years of the subject's age. Board of review comparable #1 is the same property as appellant's comparable #4. The comparables consist of one-story dwellings of brick, frame or frame and stone exterior construction which are 40 to 49 years old. The homes range in size from 2,752 to 3,561 square feet of living area. Features include basements, three of which are walkout-style, and each of which have finished area, 3, 3½ or 4½ bathrooms, central air conditioning, one to four fireplaces, and a garage ranging in size from 656 to 920 square feet of building area. Comparables #2 and #3 each have inground swimming pools and comparable #4 has a 1,521 square foot pole barn. The comparables have improvement assessments ranging from \$173,829 to \$236,991 or from \$48.81 to \$86.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant pointed out that the parties' common comparable has twice the finished basement area of the subject dwelling making it superior to the subject. Similarly, for board of review comparables #2, #3 and #4 the appellant argued the basements and finished basement area of these homes were superior to that of the subject.

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 seven equity comparables, one of which is common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2 and #3, due to differences in age when compared to the subject and the fact that appellant's comparable #1 has only a partial assessment due to its condition, which was not refuted by the appellant. The Board has given reduced weight to board of review comparable #4, due to its substantially smaller dwelling size when compared to the subject.

The Board finds the best equity evidence in the record consists of appellant's comparable #4/board of review comparable #1 and board of review comparables #2 and #3, which are each more similar to the subject's age of 36 years old and present varying degrees of similarity to the subject in dwelling size and some features. Adjustments to the best three comparables are necessary for differences to make the comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$173,829 to \$203,257 or from \$48.81 to \$63.90 per square foot of living area. The subject's improvement assessment of \$187,977 or \$55.24 per square foot of living area falls within 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.

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: _____

C E R T I F I C A T I O N

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

AGENCY

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