



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

APPELLANT: Andrew Ao
DOCKET NO.: 24-03582.001-R-1
PARCEL NO.: 20-08-152-007

The parties of record before the Property Tax Appeal Board are Andrew Ao, 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: \$39,040
IMPR.: \$184,772
TOTAL: \$223,812

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 3,543 square feet of living area. The dwelling was built in 1999 and is approximately 25 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage with 689 square feet of building area.¹ The property has an approximately 44,129 square foot site and is located in Cary, 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 43,560 to 86,249 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,504 to 4,427 square feet of living area that were built in 1995 and 1998. The appellant reported that each comparable has

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.

a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 660 to 1,164 square feet of building area. The comparables sold from May 2022 to November 2023 for prices ranging from \$580,000 to \$738,000 or from \$165.53 to \$175.03 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 \$223,812. The subject's assessment reflects a market value of \$671,503 or \$189.53 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 three comparable sales. The comparables have sites ranging in size from 43,657 to 44,242 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,222 to 3,382 square feet of living area that ranges in age from 21 to 29 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 717 to 864 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables sold from June 2023 to June 2024 for prices ranging from \$685,000 to \$805,000 or from \$207.24 to \$238.02 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. The Board has given less weight to appellant's comparables #1 and #3 due to their more remote sale dates occurring in 2022, which is less proximate in time to the January 1, 2024, assessment date given other sales available in the record. The Board has given reduced weight to board of review comparables #1 and #2 due to their inground swimming pools, a feature the subject lacks.

The Board finds the best evidence of market value to be appellant's comparable #2 along with board of review comparable #3. The Board finds that these two comparables sold more proximate to the January 1, 2024, assessment date and are relatively similar to the subject in dwelling size, site size, design, age, and some features. These two comparables sold in November and June 2023 for prices of \$685,000 and \$738,000 or \$166.70 and \$212.60 per

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.

square foot of living area, including land. The subject's assessment reflects a market value of \$671,503 or \$189.53 per square foot of living area, including land, which is below by the best two comparable sales in this record in overall market value but bracketed by the sales on a per square foot basis. Based on this record and after considering adjustments to the best two 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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