



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

APPELLANT: Thomas Gaughan
DOCKET NO.: 24-03585.001-R-2
PARCEL NO.: 09-12-301-012

The parties of record before the Property Tax Appeal Board are Thomas Gaughan, 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: \$49,760
IMPR.: \$480,800
TOTAL: \$530,560

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 brick exterior construction with 7,467 square feet of living area. The dwelling was constructed in 2008 and is approximately 16 years old. Features of the home include a basement with finished area, central air conditioning, four fireplaces, a garage with 2,383 square feet of building area and an inground swimming pool.¹ The property has a site with approximately 190,246 square feet of land area and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables. The comparables are improved with 2-story dwellings of frame and masonry exterior construction ranging in size from 3,789 to 4,025 square feet of living area. The dwellings were built from 1998 to 2003. Each comparable has a basement, central air conditioning, one fireplace and a

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.

garage ranging in size from 778 to 1,251 square feet of building area. The comparables have improvement assessments that range from \$199,932 to \$208,382 or from \$51.34 to \$54.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$353,391 or \$47.33 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 \$530,560. The subject property has an improvement assessment of \$480,800 or \$64.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables. The comparables are improved with 2-story dwellings of frame and brick or brick and stucco exterior construction ranging in size from 6,005 to 6,917 square feet of living area. The dwellings range in age from 16 to 25 years old. Each comparable has a basement with finished area, central air conditioning, four or five fireplaces, a garage ranging in size from 1,296 to 1,690 square feet of building area and an inground swimming pool. The comparables have improvement assessments ranging from \$452,096 to \$470,445 or from \$67.61 to \$75.29 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 six suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their lack of an inground swimming pool a feature of the subject and other comparables in the record.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review, which have inground swimming pools, like the subject and are similar to the subject in design, age and some features. However, each comparable is smaller in dwelling size and garage capacity, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these most similar comparables have improvement assessments ranging from \$452,096 to \$470,445 or from \$67.61 to \$75.29 per square foot of living area. The subject's improvement assessment of \$480,800 or \$64.39 per square foot of living area, which falls below the range on a per square foot basis but is greater than the range on an overall improvement assessment basis, which is logical given the subject's larger dwelling size and garage. Based on this record and after considering adjustments to the best comparables for differences from 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 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: _____

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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