



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

APPELLANT: Dennis Gidley
DOCKET NO.: 24-03652.001-R-1
PARCEL NO.: 19-33-251-017

The parties of record before the Property Tax Appeal Board are Dennis Gidley, 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: \$17,083
IMPR.: \$199,562
TOTAL: \$216,645

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 brick exterior construction with 3,018 square feet of living area. The dwelling was constructed in 2001 and is approximately 23 years old. Features of the home include a basement with 1,502 square feet of finished area, 3½ bathrooms, central air conditioning, two fireplaces on one stack, and an 806 square foot garage. The property has an approximately 43,927 square foot parcel and is located in Algonquin, 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 parcels range in size from 14,810 to 82,764 square feet of land area which are each improved with a one-story dwelling of brick or frame exterior construction. The dwellings range in age from 43 to 65 years old and range in size from 2,190 to 3,652 square feet of living area. Features include partial basements

with finished area, 2½, 3½ or 5½ bathrooms, central air conditioning, one fireplace, and garages ranging in size from 508 to 672 square feet of building area. The comparables sold from May to July 2022 for prices ranging from \$395,000 to \$610,000 or from \$160.19 to \$239.50 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$181,062 which reflects a market value of \$543,240 or \$180.00 per square foot of living area, including land, using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,645. The subject's assessment reflects a market value of \$650,000 or \$215.37 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of the correct assessment, the board of review submitted information on three comparable sales located from .12 of a mile to 3.05-miles from the subject. The parcels range in size from 15,000 to 27,037 square feet of land area and are each improved with a one-story dwelling of frame or frame and brick exterior construction. The dwellings are 23 to 47 years old and range in size from 1,855 to 2,433 square feet of living area. Each comparable has a basement with finished area, where comparable #2 is a walkout style. Features include 2½ or 3 bathrooms, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 912 square feet of building area. The comparables sold from May to September 2024 for prices ranging from \$462,000 to \$650,000 or from \$232.34 to \$267.16 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, the appellant criticized the board of review comparables. Comparable #1 is smaller in dwelling size and was renovated in 2022 whereas the subject has not been updated in addition to having a walkout basement and other outdoor amenities that the subject does not have. Comparable #2 is 1,200 square feet smaller than the subject and thus is not a reliable comparable for valuation purposes. Comparable #3 is more than 3 miles away from the subject and 1,000 square feet smaller than the subject along with a larger lot than the subject.

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.

¹ 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). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

The parties submitted a total of six suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2, which is least similar to the subject in dwelling size as compared to the other comparables in the record.

The Board finds that, while none of the comparables are particularly similar to the subject, the best market value evidence in the record consists of the appellant's comparables along with board of review comparables #1 and #3. Each of these best comparables necessitate various adjustments when compared to the subject to make them more equivalent to the subject. For instance, adjustments are necessary to these comparables for differences in lot size, age, dwelling size, bathroom count and garage size, among others. These best comparables sold from May 2022 to September 2024 for prices ranging from \$395,000 to \$650,000 or from \$160.19 to \$267.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$650,000 or \$215.37 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. The Board further finds the most similar comparable in location and age is board of review comparable #1 that sold in September 2024 for \$650,000. The subject is nearly 20% larger than this dwelling and has a larger basement, but with less finished area, an additional full bathroom and an additional fireplace when compared to this comparable.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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: 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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