



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

APPELLANT: Duane Dudek and Jannet Ting Trust  
DOCKET NO.: 24-03770.001-R-1  
PARCEL NO.: 20-07-430-008

The parties of record before the Property Tax Appeal Board are Duane Dudek and Jannet Ting Trust, the appellant; 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:** \$27,547  
**IMPR.:** \$131,007  
**TOTAL:** \$158,554

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 two-story dwelling of frame and brick exterior construction with 2,899 square feet of living area. The dwelling is 35 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an 824 square foot garage. The property has a 13,575 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity with regard to both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the subject's subdivision. The comparables consist of one-story dwellings of frame or brick and frame exterior construction ranging in size from 2,724 to 2,987 square feet of living area. The homes are each 35 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, a garage ranging in size from 573 to 694 square feet of building area. The comparables have land assessments ranging from

\$21,682 to \$24,670 or \$1.93 per square foot of land area. The comparables have improvement assessments ranging from \$105,270 to \$110,525 or from \$36.84 to \$39.30 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$26,199 or \$1.93 per square foot of land area and the improvement assessment be reduced to \$110,017 or \$37.95 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 \$158,554. The subject property has a land assessment of \$27,547 or \$2.03 per square foot of land area and an improvement assessment of \$131,007 or \$45.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. The comparables consist of one-story dwellings of frame or frame and brick exterior construction ranging in size from 2,693 to 2,940 square feet of living area. The homes are either 26 or 35 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 697 to 844 square feet of building area. The comparables have land assessments ranging from \$29,844 to \$34,983 or \$1.63 to \$2.03 per square foot of land area. The comparables have improvement assessments ranging from \$127,902 to \$144,855 or from \$44.85 to \$49.27 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 argued that board of review comparables #1 through #3 are located in a dissimilar subdivision and have higher quality finishes than the subject. The appellant submitted an aerial map depicting the location of the comparables and property record cards for each of the board of review's comparables. As part of the rebuttal filing, the appellant also sought to revise its assessment request.

### **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.

As an initial matter, the appellant has incorrectly characterized its rebuttal filing as a "re-appeal" of the subject's assessment, and has submitted additional evidence as a part of this rebuttal submission. Sec. 1910.66(a)(3) of the Board's procedural rules defines rebuttal evidence as:

- 3) [...] Rebuttal evidence shall consist of written or documentary evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party and must tend to explain or contradict or disprove evidence offered by an adverse party.

Sec. 1910.66(c) of the Board's procedural rules provides further:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

In light of these rules, the Board finds the aerial map and property record cards submitted by the appellant are proper rebuttal evidence, however, the Board has not considered the document entitled Re-appeal Summary of Comparables, which incorporates an additional comparable and presents a new average improvement assessment of the comparables.

Further, the appellant seeks to amend the assessment request in its rebuttal filing. Sec. 1910.30(j) of the Board's procedural rules states:

- j) [...] The contesting party may only amend the assessment claimed to be correct by filing an appeal petition denoted as "Amended" setting forth the assessed valuation of the land, the assessed value of the improvements, and the total assessed valuation that the contesting party considers correct upon the completion of the filing of the documentary evidence in accordance with extensions granted pursuant to subsection (g). No amendment to the contesting party's assessment request will be accepted after the expiration of the extension of time to submit evidence that has been granted pursuant to subsection (g).

Moreover, the court in County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995), held that the amount of change sought is fixed at the instant a petition is filed with the Property Tax Appeal Board.

The Board therefore denies the appellant's request to revise its assessment request as presented in its rebuttal filing.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board has given reduced weight to the board of review's comparables #1 through #3, which differ from the subject in stie size. The Board finds the best evidence of land assessment equity to be the comparables presented by the appellant along with board of review comparable #4, which are similar to the subject in location and site size. These comparables have land assessments ranging from \$21,682 to \$29,844 or \$1.93 and \$2.03 per square foot of land area. The subject's land assessment of \$27,547 or \$2.03 per square foot of land area is within the range established by the best comparables in the record. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board has given reduced weight to the board of review's comparables #1 through #3, which differ from the subject in age. The Board finds the

best evidence of improvement assessment equity to be the comparables presented by the appellant along with board of review comparable #4, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from \$105,270 to \$128,889 or from \$36.84 to \$47.86 per square foot of living area. The subject's improvement assessment of \$131,007 or \$45.19 is slightly above the range of the best comparables in the record overall and within the range on a per-square-foot basis. Based on this record and after considering adjustments 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: \_\_\_\_\_

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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