



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

APPELLANT: Kenneth Samborski
DOCKET NO.: 12-03888.001-R-1
PARCEL NO.: 14-35-151-002

The parties of record before the Property Tax Appeal Board are Kenneth Samborski, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, 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: \$28,327
IMPR.: \$94,729
TOTAL: \$123,056

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 2012 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 is improved with a two-story dwelling of brick and frame construction with 3,826 square feet of living area. The dwelling was constructed in 1992 and is approximately 20 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 1.01 acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 3,393 to 4,101 square feet of living area. The dwellings were constructed from 1988 to 2001. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and a three-car attached garage. The comparables sold from March 2012 to July 2012 for prices ranging from \$320,000 to \$340,000 or from \$78.03 to \$99.03 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$110,000 to reflect a market value of approximately \$330,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,056. The subject's assessment reflects a market value of \$378,168 or \$98.84 per square foot of living area, land included, when using the 2012 three year average median level of assessment for McHenry County of 32.54% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's comparables and four additional comparable sales identified by the township assessor. The additional comparables were improved with two-story dwellings of frame and brick construction that ranged in size from 2,864 to 4,309 square feet of living area. The dwellings were constructed from 1988 to 2000. Each comparable had a partial basement with three having finished area, central air conditioning, one or two fireplaces and a three-car garage. The comparables sold from July 2011 to August 2012 for prices ranging from \$360,000 to \$475,000 or from \$110.23 to \$125.70 per square foot of living area, including land.

In the grid analysis the township assessor made adjustments to all the comparables for time and differences from the subject property to arrive at adjusted prices ranging from \$315,925 to \$447,439.

On the "Board of Review Notes on Appeal" the board of review indicated it would argue that the subject's fair market value would be approximately \$395,000.

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 Board finds the parties submitted information on eight comparable sales that offered varying degrees of similarity to the subject property. Overall these comparables were similar to the subject in age, size, style, construction and features. These comparables sold from July 2011 to August 2012 for prices ranging from \$320,000 to \$475,000 or from \$78.03 to \$125.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,168 or \$98.84 per square foot of living area, including land, which is well within the range established by the sales in this record. Based on this evidence the Board finds 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: November 20, 2015

A. Proctor

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 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 the subsequent year 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.

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.