



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

APPELLANT: Paul Berezowski  
DOCKET NO.: 12-04045.001-R-1  
PARCEL NO.: 10-07-429-005

The parties of record before the Property Tax Appeal Board are Paul Berezowski, the appellant; and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$11,102  
**IMPR.:** \$30,224  
**TOTAL:** \$41,326

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 consists of a one and one-half story frame dwelling with 1,970 square feet of living area that was built in 1990. The dwelling has a crawl space foundation and a two-car attached garage. The subject property has a 12,000 square foot site. The subject property is located in McHenry Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$127,000 as of January 1, 2012. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. The appraiser identified five suggested comparable sales that had varying degrees of similarity when compared to the subject. The comparables were located from .13 of a mile to 4.35 miles from the subject. The comparables sold from January 2011 to February 2012 for prices ranging from \$115,000 to \$200,000 or from \$78.82 to \$90.42 per square foot of living area including land. After adjusting the comparables for date of sale, land area, age, condition, room count, dwelling size and features, the appraiser concluded the subject property has a market value of \$127,000 or \$64.47 per square foot of living area including land.

The appraisal report documents the condition of the subject property. The dwelling needs radon remediation. Additional deficiencies include a leaking roof in the garage, a Jacuzzi bathtub does not work, leaking pipes that do not adequately drain, inefficient attic venting and a broken central air conditioning system.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$58,259 was disclosed. The subject's assessment reflects an estimated market value of \$179,038 or \$90.88 per square foot of living area including land when applying McHenry County's 2012 three-year average median level of assessment of 32.54%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review deferred to a letter prepared by the township assessor. The assessor agreed there were a limited number of sales in close proximity to the subject. The assessor inferred appraisal comparables #1, #2 and #5 were not located in the same school district as the subject, but presented no supporting evidence in support of this claim. The assessor also claimed appraisal comparable #4 is located in a superior neighborhood than the subject. The assessor did not address nor refute the subject's condition issues as detailed in the appellant's appraisal report.

In support of the subject's assessment, the assessor selected four suggested comparable sales, one of which was also used by the appellant's appraiser. However, the assessor failed to disclose their proximate location in relation to the subject. The three additional comparables had varying degrees of similarity to the subject in design, age, size and features. They sold from October 2011 to August 2012 for prices ranging from \$160,000 to \$200,000 or from \$68.97 to \$153.37 per square foot of living area including land. The assessor adjusted the comparables for differences to the subject in age, dwelling size, fireplaces, foundation and finished basements or lower levels. The assessor did not adjust the comparables for differences to the subject in design or land area. After adjustments, the assessor calculated a median adjusted sale price of \$77.90 per square foot of living area including land.

Based on this evidence, the board of review offered to reduce the subject's assessment to \$51,954, which reflects an estimated market value of approximately \$155,878.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

Under rebuttal, the appellant noted the common comparable submitted by the board of review is located two blocks from the subject and sold for \$122,000, which supports the appraiser's final opinion of value. The appellant also argued the assessor did not consider the high levels of radon or the litany of needed repairs. The appellant argued the assessor has not inspected the subject dwelling as did the appraiser.

#### **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 met this burden of proof.

The Board finds the best evidence of market value contained in this record is the appraisal submitted by the appellant estimating the subject property has a market value of \$127,000 as of January 1, 2012. The subject's assessment reflects an estimated market value of \$179,038, which is more than the appraised value.

The Board gave less weight to the response and adjusted comparable sales submitted by the assessor on behalf of the board of review. Three comparables contain considerably more land area than the subject; all the comparables contain basements or finished lower levels, superior to the subject's crawl space foundation and one comparable is considerably smaller than the subject. The Board further finds the common comparable sale used by the appellant's appraiser and board of review supports the appellant's appraiser's final opinion of value of \$127,000. This comparable sold in July 2011 for \$122,000. Finally, the Board finds the assessor/board of review failed to address or refute the condition of the subject property as documented in the appraisal submitted by the appellant.

In conclusion, the Board finds the appellant has demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, a reduction in the subject's assessment is 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.

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Chairman



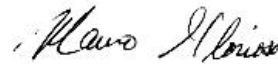
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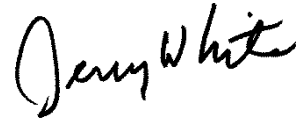
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DISSENTING: \_\_\_\_\_

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



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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.