



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

APPELLANT: Kenneth & Connie Borucki  
DOCKET NO.: 13-03383.001-R-1  
PARCEL NO.: 09-25-104-015

The parties of record before the Property Tax Appeal Board are Kenneth & Connie Borucki, the appellants, by attorney Bryan A. Gutraj, of the Law Offices of Bryan A. Gutraj, CPA 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 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:** \$11,717  
**IMPR.:** \$48,033  
**TOTAL:** \$59,750

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2013 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 masonry and vinyl exterior construction with 3,190 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has an 11,163 square foot site and is located in McHenry, McHenry Township, McHenry County.

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<sup>1</sup> The appellants' grid analysis listed incorrect living area information for the subject property and their three comparables. The information listed was the ground floor living area and not the total living area. The total living area was obtained from the online assessment information submitted with the appellants' evidence. The appellants price per square foot was corrected to reflect the correct living area.

Kenneth Borucki appeared before the Property Tax Appeal Board with counsel contending assessment inequity as the basis of the appeal.<sup>2</sup> The appellants' did not challenge the subject's land assessment. In support of this argument the Borucki submitted information on three equity comparables located within three blocks of the subject property and in the same neighborhood code as assigned by the township assessor as the subject property. Borucki testified that these three comparables are identical to his home with the only difference being the square footage. Borucki stated that the difference in square feet is due to these properties having a sunroom. Borucki testified that he has been inside each of these homes. The comparables are improved with two-story dwellings of masonry and vinyl exterior construction built in 2003 and 2004. Features include a basement, central air conditioning and a three-car garage. The comparables range in size from 3,417 to 3,705 square feet of living area and have improvement assessments that range from \$48,115 to \$53,175 or from \$13.40 to \$15.56 per square foot of living area. The appellants requested that the subject's total assessment be reduced to \$55,520.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,424. The subject property has an improvement assessment of \$57,707 or \$18.09 per square foot of living area.

Appearing on behalf of the board of review was Board of Review Member, Clifton Houghton. In support of its contention of the correct assessment the board of review through the township assessor submitted three spreadsheets with limited descriptive information. Houghton stated that his witness, Mary Mahady, McHenry Township Assessor, who prepared evidence was not present at the hearing to give direct testimony or cross-examination. Spreadsheet #1 contained 38 equity comparables that ranged in size from 3,000 to 3,399 square feet. Spreadsheet #2 contained 20 equity comparables that ranged in size from 3,400 to 3,705 square feet. Spreadsheet #3 contained 10 equity comparables that ranged in size from 2,800 to 2,999 square feet. Each spreadsheet listed neighborhood code, total building square feet, building class (story height), assessment year, land assessment, building assessment, full assessment and dollar per square foot. The spreadsheet did not disclose proximity to subject, exterior construction, age of property, basement area, finished basement area, central air conditioning, fireplaces, and garages. Three comparables were also utilized by the appellants.

In written rebuttal through counsel, the appellants' stated that the assessor's evidence consists of a variety of different home models, whereas the appellants' comparables are the same model type as the subject.

### **Conclusion of Law**

The taxpayers contend 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

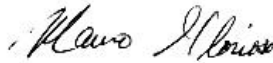
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<sup>2</sup> A consolidated hearing was held with Docket No. 14-02976. Individual decisions will be rendered for each appeal based on the applicable evidence presented.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 68 comparables for the Board's consideration. The appellants three comparables are included in the board of review's spreadsheet #2. The Board gave less weight to 65 comparables submitted by the board of review based on the following reasons: first, the board of review failed to provide complete descriptive information for the comparables in order for the Board to perform an adequate comparative analysis and second, the board of review's witness was not present to be cross-examined on the selection of comparables and methodology used in the assessment process. The Board finds the best evidence of assessment equity to be appellants' comparables. These comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$48,115 to \$53,175 or from \$13.40 to \$15.56 per square foot of living area. The subject's improvement assessment of \$57,707 or \$18.09 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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



Member



Acting Member



Member



Acting 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: June 23, 2017



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.