



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

APPELLANT: Robert Gorski  
DOCKET NO.: 13-03418.001-R-1  
PARCEL NO.: 14-30-201-011

The parties of record before the Property Tax Appeal Board are Robert Gorski, 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:** \$17,289  
**IMPR.:** \$49,391  
**TOTAL:** \$66,680

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 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 single-family dwelling of frame and brick exterior construction with 2,346 square feet of living area. The dwelling was constructed in 1965. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached two-car garage. The property has an approximately .5-acre site and is located in unincorporated Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$200,000 as of January 1, 2013.

The appraiser described the subject dwelling as having typical private well water and septic. The appraiser also noted the subject dwelling had some deferred maintenance items of a roof nearing the end of its economic life and a second floor ceiling with water discoloration. For valuation, the appraiser utilized the sales comparison approach and analyzed four comparable sales located from .2 to 3.38-miles from the subject property. As part of the addendum, the appraiser explained the search methodology and reported an inability to find suitable comparable dwellings that sold within the year prior to the valuation date that were also located within a mile of the subject, so the search was expanded to a four mile radius. The appraiser included a location map with the report depicting the subject and comparables #3 and #4 being in closest proximity to one another and being generally to the north of the center of the community of Crystal Lake. Within the addendum, the appraiser stated, "All the comparable sales utilize[d] in this report are highly similar in neighborhood characteristics with no adjustment required."

The four comparable parcels range in size from 9,360 square feet to 2.2-acres of land area. The parcels are improved with "Colonial" dwellings similar to the subject that range in age from 23 to 36 years old whereas the subject is 48 years old. The comparable dwellings range in size from 2,130 to 3,097 square feet of living area. One comparable has a partial basement and each comparable has central air conditioning, one or two fireplaces and a two-car garage. The comparables sold between March and December 2012 for prices ranging from \$195,000 to \$245,000 or from \$71.04 to \$91.55 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences in lot size, view, age, room count, dwelling size, basement amenity, functional utility and/or other amenities. Through this process, the appraiser arrived at adjusted sales prices of the comparable ranging from \$181,000 to \$206,500. With equal weight given to all of the sales as set forth in the addendum, the appraiser estimated the subject's market value at \$200,000.

Based on this evidence, the appellant requested reductions in the subject's land and improvement assessments to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,426. The subject's assessment reflects a market value of \$229,232 or \$97.71 per square foot of living area, land included, when using the 2013 three year average median level of assessment for McHenry County of 33.34% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter and comparable data prepared by Dennis Jagla, Nunda Township Assessor. The assessor contended that appraisal sales #1 and #2

were not within Nunda Township, each comparable has city sewer and water, and each comparable has street lights and sidewalks which differs from the subject's location in an unincorporated subdivision.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on an additional four comparable sales located in Nunda Township in competing unincorporated subdivisions which are close in proximity to the subject and two of which are in the subject's immediate subdivision.

The board of review comparables #3, #4, #5 and #6 are located from .3 to 1.49-miles from the subject property. The comparables have parcels of either .33 or .5 of an acre and are improved with two-story dwellings of frame or frame, brick and stucco exterior construction. The homes were 27 to 39 years old and range in size from 2,163 to 2,753 square feet of living area. Each comparable has a partial basement ranging in size from 864 to 1,334 square feet of building area, three of which have finished area and one of which is a walkout basement. The homes feature central air conditioning, a fireplace and a two-car garage. The properties sold between July 2012 and May 2013 for prices ranging from \$215,000 to \$280,000 or from \$97.11 to \$115.53 per square foot of living area, including land.

The assessor reported that analyzing appellant's appraisal sales #3 and #4 along with the board of review comparables reflects a median sale price of \$99.41 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **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 and a reduction in the subject's assessment is warranted.

The Board acknowledges that the appellant's appraiser included two comparables that were dissimilar to the subject in location and their features of city supplied water and sewer as compared to the subject's well and septic systems. However, examining all eight comparable sales in the record, the Board also finds that appraisal sale #4 and each of the four board of review comparables are superior to the subject dwelling in foundation since these homes have basements, some with finished area and/or a walkout basement, as compared to the subject's crawl-space foundation. The Board also recognizes, however, that of the

three comparables in the appellant's appraisal report without a basement have other dissimilarities. Two properties are not close in proximity to the subject and have city water and sewer. The third comparable without a basement is superior to the subject in land area, having 2.2-acres of land area as compared to the subject's .5-acre site.

All eight of the sales presented by both parties present a range of sale prices from \$71.04 to \$115.53 per square foot of living area, including land. The three comparables without basements range in sales price from \$71.04 to \$91.55 per square foot of living area, including land. Giving due consideration to differences in land size and to basement foundation, the Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of value of \$200,000 or \$85.25 per square foot of living area.

The subject's assessment reflects a market value of \$229,232 or \$97.71 per square foot of living area, including land, which is above the range established by the best comparable sales when giving due consideration to differences in foundation. The Board finds the appraised value for the subject property of \$85.25 per square foot of living area, including land, is within the range of the most similar comparables in foundation in the record and appears to be well-supported despite other differences. The four comparable sales presented by the board of review are superior to the subject in foundation and must be given reduced weight.

Based on this evidence the Board finds 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.