



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

APPELLANT: John Strzok  
DOCKET NO.: 13-03421.001-R-1  
PARCEL NO.: 10-18-251-024

The parties of record before the Property Tax Appeal Board are John Strzok, 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:** \$27,636  
**IMPR.:** \$29,440  
**TOTAL:** \$57,076

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 one-story single-family dwelling of frame exterior construction with 988 square feet of living area. The dwelling was constructed in 1930. Features of the home include a crawl-space foundation and a 640 square foot garage. The property also features a 140 square foot frame guest house. The property has a 12,677 square foot site on the Fox River and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant completed Section IV - Recent Sale Data of the appeal petition reporting that the subject property was

purchased in April 2011 for \$105,000. The appellant further reported that the sale transaction involved unrelated parties, the sale was due to foreclosure and the property had been on the market for three months advertised with the Multiple Listing Service with a Realtor. In further support, the appellant submitted page 1 of the Settlement Statement reiterating the purchase price and settlement date. The total assessment requested by the appellant of \$49,250 would reflect a market value of approximately \$147,750.

The appellant also disputed both the land and the improvement assessments of the subject property on grounds of inequity. In support of the inequity argument, the appellant submitted information on four equity comparables located on the same street as the subject and within  $\frac{1}{4}$  of a mile of the subject. The parcels range in size from 9,048 to 12,206 square feet of land area and have land assessments ranging from \$23,397 to \$26,625 or from \$2.18 to \$2.59 per square foot of land area.

The comparable improvements are described as two, one-story and two, 1.5-story frame dwellings that were 74 to 88 years old. The dwellings range in size from 724 to 1,629 square feet of living area. Two of the comparables have central air conditioning and one has a fireplace. One of the comparables also has a 320 square foot garage. The comparables have improvement assessments ranging from \$22,017 to \$35,747 or from \$21.94 to \$36.21 per square foot of living area.

Based on this evidence, the appellant requested a land assessment of \$30,167 or \$2.38 per square foot of land area and an improvement assessment of \$19,083 or \$19.31 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 \$68,167. The subject property has a land assessment of \$38,727 or \$3.05 per square foot of land area and an improvement assessment of \$29,440 or \$29.80 per square foot of living area.

In response to the appeal, the board of review noted that the subject's recent sale occurred in 2011 and according to data prepared by the township assessor, the subject property is "already at the median for similar-sized waterfront homes." In a letter from the township assessor, it was noted that in a 2011 assessment appeal, the subject's assessment was reduced to reflect the purchase price and was "raised in 2012 to bring it in line with the other riverfront homes."

In support of its contention of the correct assessment the board of review through the township assessor submitted a spreadsheet of "all the ranch homes on the river between 714 and 1,199 square feet." As to the improvements, the spreadsheet depicts the parcel number, a neighborhood code of River Q, building class of either one-story or one-story frame, dwelling size ranging from 714 to 1,199 square feet, a building assessment ranging from

\$12,991 to \$42,507 or from \$17.09 to \$38.56 per square foot of living area. The assessor contended that the median assessment per square foot of these 49 dwellings, which includes the subject property, was reported to be \$29.80, the same as the subject dwelling. The assessor contended that, "Since the subject is in the range for the same type of homes there is no inequity and the assessment should stand."

The assessing officials provided no substantive response to the appellant's land inequity argument. The spreadsheet that was submitted does not indicate the parcel size of the 49 properties that were listed. The spreadsheet indicates each parcel has the neighborhood code of River Q like the subject. The reported 2013 land assessments of these 48 comparables range from \$18,638 to \$35,298 with the subject having a land assessment of \$38,727.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The Board has given little weight to the subject's purchase price that occurred in 2011. The Board finds the sale is somewhat remote in time to the valuation date at issue of January 1, 2013. Based on the appellant's purchase price evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as a 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 met this burden of proof and a reduction in the subject's land assessment is warranted although no reduction in the subject's improvement assessment is warranted.

As to the land inequity argument, the Board finds the appellant provided four comparable properties, three of which were smaller in total land area than the subject and had land assessments

ranging from \$2.46 to \$2.59 per square foot of land area. The board of review failed to report the land sizes of its 48 comparable parcels, but did report land assessments ranging from \$18,638 to \$35,298 where the subject has the highest land assessment of \$38,727.

The Board finds the best evidence of land assessment equity to be appellant's comparable #4 consisting of a 12,206 square foot parcel with a land assessment of \$2.18 per square foot of land area. The Board finds that the subject's land assessment of \$3.05 per square foot of land area is greater than the most similar comparable property in the record. Therefore, based on this record the Board finds the appellant did demonstrate with clear and convincing evidence, and the board of review failed to adequately rebut that evidence, that the subject parcel was inequitably assessed and a reduction in the subject's land assessment is justified.

The parties submitted a total of 52 suggested improvement equity comparables. The Board has given reduced weight to appellant's comparable #2 due to its substantially larger dwelling size when compared to the subject. The Board has also given reduced weight to all 48 of the board of review comparables as, other than story height and dwelling size, there is no descriptive information for the individual homes and no ability for the Board to make a reasoned analysis of the similarities and/or dissimilarities of these dwellings to the subject in foundation, garages and/or additional features.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4. These comparables had improvement assessments that ranged from \$26.12 to \$36.21 per square foot of living area. The subject's improvement assessment of \$29.80 per square foot of living area falls within the range established by the best comparables in this record and, when giving due consideration to the subject's additional guest house, appears to be well-supported by the most similar comparable dwelling, appellant's #3, which has an improvement assessment of \$26.12 per square foot of living area. Based on this record 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 improvement assessment is not justified.

In conclusion, the Board finds the appellant failed to establish overvaluation of the subject property based upon a 2011 purchase price. The Board, however, finds the record evidence warrants a land assessment reduction on grounds of lack of uniformity, although the appellant did not establish lack of uniformity with regard to the subject's improvement assessment.

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 Alvares*

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. Hertel*

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.