



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

APPELLANT: Kalita Bozena  
DOCKET NO.: 13-03808.001-R-1  
PARCEL NO.: 14-34-279-006

The parties of record before the Property Tax Appeal Board are Kalita Bozena, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, 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 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:** \$ 22,962  
**IMPR.:** \$150,766  
**TOTAL:** \$173,728

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 brick dwelling that contains 5,670 square feet of living area. The dwelling was built in 2006. Features include an unfinished walkout basement, central air conditioning, one fireplace and a three-car garage. The subject property has a .55 acre or 23,958 square foot site. The subject property is located in Nunda Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$490,000 as of January 1, 2013. The appraisal was prepared by Charles Walsh, a state licensed appraiser. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. The appraiser identified three suggested comparable sales located from .14 to .67 of a mile from the subject. The

comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. The comparables sold from July 2012 to December 2012 for prices ranging from \$340,000 to \$475,000 or from \$93.28 to \$110.23 per square foot of living area including land. The appraiser adjusted the comparables for differences to the subject in land area, age, room count, dwelling size, finished basement area and various ancillary amenities. After adjustments, the comparables had adjusted sale prices ranging from \$460,250 to \$503,550 or from \$116.86 to \$127.76 per square foot of living area including land. The appraiser noted the comparables are located in the same school district as the subject and comparable #1 is the largest dwelling in the subject's market area. The appraiser placed most weight on comparables #1 and #2 due to their lower percentage of adjustments. Based on the adjusted sale prices, the appraiser concluded a final value estimate for the subject property of \$490,000 or \$86.42 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$173,728 was disclosed. The subject's assessment reflects an estimated market value of \$521,080 or \$91.90 per square foot of living area including land when applying McHenry County's 2013 three-year average median level of assessment of 33.34%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted three comparable sales and a letter addressing the appeal. The evidence was prepared by Dennis Jagla, the Nunda Township Assessor. The assessor argued the comparables used by the appellant's appraiser are from 1,359 to 2,025 square feet smaller in dwelling size than the subject.

Due to this subject's large dwelling size, the assessor expanded the search for comparables outside of the subject's immediate area. All of the comparables selected by the assessor utilize the same high school district and the elementary school districts are considered equal by the community. The comparables are located 5 or 6 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. They sold from June 2003 to April 2013 for prices ranging from \$728,625 to \$1,085,000 or from \$133.37 to \$206.78 per square foot of living area including land. Based on this evidence, 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.

The Board gave little weight to the appraisal submitted by the appellant. All the comparables were considerably smaller in dwelling size when compared to the subject. Comparable #1 was older in age than the subject. The appraiser concluded the comparables had adjusted sale prices ranging from \$116.86 to \$127.76 per square foot of living area including land, however; the

appraiser concluded the subject had a market value of just \$86.42 per square foot of living area including land, which is considerably less than the adjusted comparable sales on a per square foot basis. These factors undermine the credibility of the appraiser's final value conclusion. The Board also gave less weight to comparable #5 submitted by the board of review due to its 2003 sale date in relation to the subject's January 1, 2013 assessment date.

The Board finds comparables #4 and #6 submitted by the board of review were more similar when compared to the subject in design, dwelling size, age and features. These comparables sold in March and April of 2013 for prices of \$728,625 and \$1,085,000 or \$133.37 and \$206.78 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$521,080 or \$91.90 per square foot of living area including land, which is considerably less than the two most similar comparables contained in this record. After considering logical adjustments to the comparables for differences to the subject, such as location and land area, the Board finds no 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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Member

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Member



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Member

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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 24, 2016



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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.