



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

APPELLANT: Kenneth & Connie Borucki
DOCKET NO.: 14-02976.001-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: \$11,323
IMPR.: \$46,419
TOTAL: \$57,742

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an owner-occupied two-story dwelling of masonry and vinyl exterior construction with 3,190 square feet of living area. 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.

A consolidated hearing was held on the subject property for the tax years 2013 and 2014 under Docket No. 13-03383.001-R-1 and 14-02976.001-R-1. Individual decisions will be rendered for each year based on the applicable evidence presented. The Property Tax Appeal Board takes notice that under Docket No. 13-03383.001-R-1 a decision was issued reducing the assessment of the subject property to \$59,750.

Kenneth Borucki appeared before the Property Tax Appeal Board with counsel contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$65,872. The board of review submitted through the township assessor a spreadsheet with limited descriptive information on 35 equity comparables and a grid analysis on three equity comparables to demonstrate the subject property assessment was uniformly assessed. The assessor was not present at the hearing for direct testimony or cross-examination. The board of review provided testimony that for 2014 McHenry Township had an equalization factor of .9664.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its prior year's decision shall be carried forward to the subsequent year subject only to equalization.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.(35 ILCS 200/16-185)

This record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment to \$59,750 under Docket Number 13-03383.001-R-1. The record further indicates that the subject property is an owner occupied residence. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of any equalization factor. The Board finds that a .9664 equalization factor was issued in McHenry Township for the 2014 assessment year.

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.