



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

APPELLANT: Norbert Rajkowski
DOCKET NO.: 14-03077.001-R-1
PARCEL NO.: 18-35-227-015

The parties of record before the Property Tax Appeal Board are Norbert Rajkowski, the appellant; 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: \$ 7,077
IMPR.: \$81,640
TOTAL: \$88,717

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 2014 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 frame and brick exterior construction that has 2,286 square feet of living area. The dwelling was constructed in 2005. The home features an unfinished basement, central air conditioning, a fireplace and a 525 square foot attached garage. The subject has an 8,995 square foot site. The subject property is located in Grafton Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted information on three assessment comparables and a list of nine comparable sales located within the same subdivision as the subject.

The assessment equity comparables consist of two-story dwellings of frame and brick exterior construction that were built in 2006. Features had varying degrees of similarity when compared to the subject. The dwellings contain 2,269 square feet of living area and have improvement assessments ranging from \$64,230 to \$77,164 or from \$28.31 to \$34.01 per square foot of living area.

The list of nine comparable sales are comprised of two-story dwellings of unknown exterior construction and age. The comparables have 4 or 4+1 basement bedrooms and 2.1 or 3.1 bathrooms. The list did not disclose foundation types or features such as central air conditioning, fireplaces and garages. The comparables sold from January 2013 to June 2014 for prices ranging from \$214,900 to \$285,000. 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" disclosing the total assessment for the subject of \$88,717. The subject's assessment reflects an estimated market value of \$265,938 or \$116.33 per square foot of living area including land area when applying McHenry County's 2014 three-year average median level of assessment of 33.36%. The subject property has an improvement assessment of \$81,640 or \$35.71 per square foot of living area. In support of the subject's assessment, the board of review submitted six comparable sales and five assessment comparables. The evidence was prepared by the township assessor.

The five comparable sales are comprised of two-story dwellings of frame and brick exterior construction that were built from 2001 to 2005. Features were generally similar when compared to the subject. The dwellings range in size from 2,256 to 2,596 square feet of living area. The comparables sold from June 2013 to January 2014 for prices ranging from \$275,000 to \$323,500 or from \$119.34 to \$128.32 per square foot of living area including land.

The five assessment equity comparables consist of two-story dwellings of frame and brick exterior construction that were built from 2004 to 2006. Features were generally similar when compared to the subject. The dwellings contain 2,269 or 2,286 square feet of living area and have improvement assessments ranging from \$79,076 to \$81,640 or from \$34.85 to \$35.74 per square foot of living area.

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 as an alternative basis of the appeal. 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 parties submitted 14 comparable sales for the Board's consideration. The Board gave less weight to comparable sales submitted by the appellant. The appellant failed to complete a detailed descriptive analysis of the comparables for a meaningful comparative analysis. For

example, the list did not disclose the comparables' exterior construction, age, dwelling size, foundation types or features such as central air conditioning, fireplaces or garages for comparison to the subject. The Board finds the comparable sales submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold from June 2013 to January 2014 for prices ranging from \$275,000 to \$323,500 or from \$119.34 to \$128.32 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$265,938 or \$116.33 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as an alternative 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 did not meet this burden of proof.

The parties submitted eight assessment comparables for the Board's consideration. The Board finds both parties' comparables were generally similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$64,230 to \$81,640 or from \$28.31 to \$35.74 per square foot of living area. The subject property has an improvement assessment of \$81,640 or \$35.71 per square foot of living area, which falls within the range established by the similar assessment comparables contained in this record. Therefore, no reduction in the subject's improvement 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. Fan

Member

[Signature]

Member

Robert J. Steffen

Member

Dane DeKinis

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: March 24, 2017

[Signature]

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.