



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

APPELLANT: Leo Hajdrowski
DOCKET NO.: 15-01857.001-R-1
PARCEL NO.: 09-21-303-003

The parties of record before the Property Tax Appeal Board are Leo Hajdrowski, 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 **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: \$18,821
IMPR.: \$56,082
TOTAL: \$74,903

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 2015 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 part 1.5-story and part two-story single-family dwelling of frame exterior construction with approximately 2,639 square feet of living area.¹ The dwelling was constructed in 1984. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached 546 square foot garage. The property has a 1.03-acre or 44,867 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Garry Nusinow, Certified General Real Estate

¹ The appellant and appellant's appraiser reported a dwelling size of 2,610 square feet of living area with the appraiser including a schematic drawing. The assessing officials reported a dwelling size of 2,639 square feet of living area with a schematic drawing. The Board finds that this slight size discrepancy does not prevent a determination of the correct assessment on this record.

Appraiser, of Sandcastle Management & Realty, estimating the subject property had a market value as of January 1, 2015 of \$225,000 or \$85.26 per square foot of living area, including land, when using the dwelling size of 2,639 square feet as previously determined.

The appraiser utilized the sales comparison approach to arrive at his opinion. The appraiser analyzed five comparable sales located from .42 to 1.44-miles from the subject property. The parcels range in size from .51 of an acre to 2.45-acres of land area. The parcels were improved with homes that were described in the appraisal as Colonial, Traditional, Split-level or Dutch Colonial designs of frame and masonry exterior construction. The dwellings range in age from 16 to 36 years old. The homes range in size from 2,308 to 3,240 square feet of living area. Four of the comparables have basements, three of which have finished basement areas; appraisal sale #3 has a crawl-space foundation. Each home has central air conditioning, from one to three fireplaces and a two-car or a three-car garage. One comparable was noted as having a Koi Pond and one comparable also has a shed. The comparables sold between February 2013 and March 2015 for prices ranging from \$187,000 to \$280,000 or from \$75.72 to \$101.55 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject as described in detail in the Supplemental Addendum to the appraisal (page 8), the appraiser opined adjusted sales prices ranging from \$203,000 to \$254,000.

The appellant's appraiser gave all of the sales "considerable weight" in arriving at the value conclusion. Based on the foregoing appraisal evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,617. The subject's assessment reflects a market value of \$251,178 or \$95.18 per square foot of living area, land included, when using the 2015 three year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data gathered by Mary Mahady, McHenry Township Assessor. The assessor noted that appraisal sales #1, #3 and #5 were "not from the subject neighborhood" and appraisal sales #2 and #4, while in the subject neighborhood, sold in 2013 and "as not needed to develop a value for the property as of January 1, 2015."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales from the subject's neighborhood. The parcels range in size from 39,807 to 43,996 square feet of land area. The parcels were improved with a two-story or two, part one-story and part-two story dwellings of frame and masonry exterior construction. The dwellings were built between 1983 and 2006. The homes range in size from 2,415 to 3,267 square feet of living area. Each comparable has a basement, one of which is English style and one of which has finished area. Each home has central air conditioning, from one or two fireplaces and a three-car or a four-car garage. One comparable was noted as having an 800 square foot heated in-ground swimming pool. The comparables sold between August 2014 and June 2015 for prices ranging from \$255,000 to \$335,000 or from \$102.49 to \$130.43 per square foot of living area, including land. After applying adjustments to

the comparables for differences from the subject the assessor opined adjusted sales prices ranging from \$260,465 to \$302,280.

Based on this 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 finds the best evidence of market value to be the appraisal submitted by the appellant which presented logical adjustments for differences between the subject property and the comparable sales in the appraisal report. The Board has given reduced weight to the comparable sales presented by the board of review as the dwellings were superior in age, size and/or had features such as an English basement and/or a heated pool which were not features of the subject dwelling. Furthermore, while the board of review comparables had adjustments presented for differences, there was no explanation as to the basis of those adjustments or how those adjustments were applied to each of the comparables.

The subject's assessment reflects a market value of \$251,178 or \$95.18 per square foot of living area, including land, which is above the appraised value. On this record, the Board finds the subject property had a market value of \$225,000 as of the assessment date at issue. Since market value has been established the 2015 three year average median level of assessments for McHenry County of 33.29% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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