



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

APPELLANT: Scott Sosnowski
DOCKET NO.: 15-05127.001-R-1 through 15-05127.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Scott Sosnowski, the appellant, by attorney James G. Militello III and Jeremy Shaw, of Prime Law Group, LLC in Woodstock; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-05127.001-R-1	18-01-133-003	4,866	32,738	\$37,604
15-05127.002-R-1	18-01-132-024	1,000	0	\$1,000

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 two parcels. Parcel #1 (18-01-133-003) consists of a one-story dwelling of frame exterior construction with 1,065 square feet of living area. The dwelling was constructed in 1982. Features of the home include a full unfinished basement and a 298 square foot garage. Parcel #2 (18-01-132-024) is vacant land. The properties are located in Crystal Lake, Grafton Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board through council contending assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment of parcel #1 or vacant land parcel #2. Since the appellant did not challenge the subject's land assessment, parcel #2 will no longer be addressed.

The appellant's attorney called Brent Tarter as a witness. Tarter is a former real estate agent and now a paralegal for Prime Law Group, LLC.

In support of the improvement argument the appellant submitted information on ten equity comparables located in the same neighborhood assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of frame, or frame and brick exterior construction that were built from 1950 to 1989. Each comparable has a basement, central air conditioning, four comparables have one fireplace and nine comparables have a garage ranging in size from 233 to 989 square feet of building area.¹ The dwellings range in size from 1,031 to 1,977 square feet of living area and have improvement assessments ranging from \$19,182 to \$40,689 or from \$18.30 to \$31.15 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$25,198 or \$23.65 per square foot of living area.

Under cross examination, Tarter testified that he made the adjustments in the grid analysis and that he does not have a license nor the expertise in any valuation. Tarter testified that he is not an appraiser but that he was a former realtor and that he has a very good idea what different amenities add to the value of a home. Tarter testified that he forgot to submit the Multiple Listing Service (MLS) sheets for the comparables, in which the grid analysis indicated, "see MLS."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,132. The subject property has an improvement assessment of \$33,266 or \$31.24 per square foot of living area.

Representing the board of review was Member Sharon Bagby. Bagby called Grafton Township Assessor Alan Zielinski as a witness.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of frame exterior construction that were built from 1976 to 1997. Three comparables have a basement and two comparables have a fireplace. Each comparable has a garage ranging in size from 294 to 487 square feet of building area.² The dwellings range in size from 1,036 to 1,150 square feet of living area and have improvement assessments ranging from \$34,802 to \$35,433 or from \$30.48 to \$34.20 per square foot of living area.

Under cross examination, Zielinski testified that his comparables did not need to be adjusted.

¹ The appellant reported that eight comparables had some finish in the basement and two additional comparables had one or two fireplaces but did not submit any supporting documentation.

² The board of review's grid analysis furnished by the township assessor did not disclose if the comparables had central air conditioning.

Conclusion of Law

The taxpayer contends assessment inequity as the 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 assessment is warranted.

The Board finds the record contains 14 equity comparables submitted by the parties in support of their respective positions. The Board gave no weight to the net adjustment's in the appellant's evidence based on Tarter's lack of expertise as a valuation specialist and will only be looking at the unadjusted assessment per square foot. The Board gave less weight to the appellant's comparables #1, #3, #4, #5 and #7 based on their considerably older age. The Board gave less weight to the appellant's comparable #6 due to its larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparable #4 based on lack of a basement when compared to the subject's full basement.

The Board finds the best evidence of assessment improvement equity to be appellant's comparables #2, #8, #9 and #10 along with board of review comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$32,328 to \$35,732 or from \$27.42 to \$31.15 per square foot of living area. The subject's improvement assessment of \$33,266 or \$31.24 per square foot of living area falls slightly above the range established by the best comparables in this record on a per square foot basis. The subject property is slightly inferior to the comparables based on no central air conditioning, no fireplace and a smaller garage. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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





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: June 18, 2019



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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