



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

APPELLANT: Susan Kowalski  
DOCKET NO.: 15-06324.001-R-1  
PARCEL NO.: 08-29-482-033

The parties of record before the Property Tax Appeal Board are Susan Kowalski, the appellant, by attorney Doreen T. Paluch, of Doreen T. Paluch, P.C. 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:

<b>LAND:</b>	\$890
<b>IMPR.:</b>	\$59,726
<b>TOTAL:</b>	\$60,616

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 one-story dwelling of stone and vinyl exterior construction with 1,591 square feet of living area. The dwelling was constructed in 2013. Features of the home include a concrete slab foundation, central air conditioning and a two-car garage. The property has a 6,383 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables that were described as being older than the subject dwelling being "5-10" years old. The comparables range in size

from 1,933 to 2,461 square feet of living area with full basements, central air conditioning and two-car or three-car garages. Four of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$37,485 to \$51,893 or from \$19.39 to \$21.09 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$52,041 or \$32.71 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,216. The subject property has an improvement assessment of \$70,326 or \$44.20 per square foot of living area.

In response to the appeal, the board of review contends that the subject is located in the Maples at the Sonatas planned development neighborhood where properties are semi-customizable and generally have superior quality of construction. In contrast, the appellant's comparables are located in The Sonatas planned development which do not have the same marketability and are not appropriate for comparison.

In support of its contention of the correct assessment the board of review submitted a spreadsheet of "all the detached properties within the Maples at the Sonatas planned development area." The spreadsheet depicts three models, the Polazzo, the Portico and the Promenade; the subject is described as a Promenade. In the spreadsheet, the board of review incorrectly reported the subject's dwelling size and per-square-foot improvement assessment; the attached property record card reflects a dwelling size of 1,591 square feet of living area, not 1,995 square feet as reported in the spreadsheet. The data only sets forth the design, year built, dwelling size, "rooms" and bedrooms along with assessment data. The relevant Promenade model data depicts six, one-story dwellings and one, two-story dwelling that were built between 2010 and 2013. The homes range in size from 1,977 to 2,481 square feet of living area. The board of review noted the average improvement assessment of these comparables was \$35.22 per square foot of living area and the median improvement assessment was \$35.92 per square foot of living area with the subject incorrectly reported to have an improvement assessment of \$35.25 per square foot of living area.

Based on this data, the board of review proposed no change in the subject's improvement assessment of \$70,326 or \$44.20 per square foot of living area, even though the median assessment was reportedly \$35.92 per square foot of living area.

In written rebuttal, counsel for the appellant contended that the board of review submitted no evidence to support the claim that the subject and properties in its neighborhood are "semi-customizable and generally have a superior quality of construction." Counsel noted the only materials about the development were marketing data from the developer of the community which does not specifically support the contentions made by the board of review. Furthermore, the developer's materials include available service amenities such as lawn care and exterior maintenance including snow removal. These amenities are paid by monthly assessments paid by the homeowner, but does not impact fair market value of the property.

Similarly, as to the criticism of the appellant's comparables which are located in The Sonatas, the board of review provided no evidence to support the claim that the proposed appellant's comparables do not "have the same marketability and they should not be used for comparison." To contradict this assertion, counsel for the appellant provided an "Annual Dues Remittance Stub for Maples Homeowner" as issued under the letterhead of The Sonatas Homeowners Association.

After being served with the appellant's rebuttal filing, the board of review filed "Board of Review – Notes on Appeal" with an explanatory letter and supporting documentation. As stated in the letter, "The BOR would like to add the following data in support of the assertion that the properties in the Maples at the Sonatas have a different marketability than the comparables used by the appellant, which are located in the Sonatas." As part of the submission were two spreadsheets that the board of review described this data as showing "a clear difference in the average and median values between the two markets" along with declarations and/or bylaws for the respective developments.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the surrebuttal evidence submitted by the board of review which is purely in support of its original argument concerning the differences in the two developments. "A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence" or in this instance, in the guise of surrebuttal evidence. [Emphasis added.] (Id.)

### **Conclusion of Law**

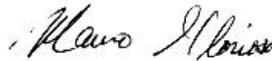
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. None of the comparables presented by the parties are particularly similar to the subject dwelling in size. The Board has given little weight to the two comparables presented by the board of review that contain 2,470 and 2,481 square feet along with appellant's comparable #6 that contains 2,461 square feet.

Despite differences in dwelling size, on this record, the Board finds the best evidence of assessment equity to be appellant's comparables #1 through #5 along with the remaining five Promenade board of review comparables. These comparables had improvement assessments that ranged from \$19.39 to \$37.54 per square foot of living area. The subject's improvement

assessment of \$44.20 per square foot of living area falls above the range established by the best comparables in this record. 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(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



Member



Acting 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: January 16, 2018



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Susan Kowalski, by attorney:  
Doreen T. Paluch  
Doreen T. Paluch, P.C.  
130 1/2 Cass Street  
P.O. Box 786  
Woodstock, IL 60098

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098