



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

sAPPELLANT: Andrzej Grudzien
DOCKET NO.: 15-06361.001-R-1
PARCEL NO.: 20-06-401-023

The parties of record before the Property Tax Appeal Board are Andrzej Grudzien, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC, in Chicago; 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: \$29,074
IMPR.: \$53,080
TOTAL: \$82,154

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 two-story dwelling of frame construction that has 2,702 square feet of living area. The dwelling was constructed in 2004. The home features an unfinished walkout basement, central air conditioning, a fireplace and a 514 square foot attached garage. The subject has a .299 of an acre or 13,024 square foot site. The subject property is located in Algonquin Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited information for three comparables located within .5 of a mile from the subject.¹ The comparables consist of two-story dwellings of frame construction that were 10 to 13 years old.

¹ The descriptive information regarding the comparables' finished basement area, central air conditioning, fireplaces, garages and other ancillary features was submitted by the board of review.

Two comparables have full or partially finished basements and one comparable has an unfinished basement. The comparables have central air conditioning, two comparables have a fireplace and each comparable has a garage that range in size from 677 to 745 square feet of building area. The dwellings range in size from 3,078 to 3,864 square feet of living area and are situated on sites that contain from 9,113 to 12,491 square feet of land area. The comparables sold from January 2013 to June 2013 for prices ranging from \$251,000 to \$285,000 or from \$73.76 to \$84.39 per square foot of living area including land. 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 property of \$82,154. The subject's assessment reflects an estimated market value of \$246,783 or \$91.33 per square foot of living area including land area when applying McHenry County's 2015 three-year average median level of assessment of 33.29%.

In support of the subject's assessment, the board of review submitted an analysis of the appellant's comparables and four additional comparable sales located within the same subdivision as the subject. The four additional comparables consist of two-story dwellings of frame or brick and frame exterior construction that were 10 to 13 years old. Three comparables have full or partially finished basements and one comparable has an unfinished walkout basement. The comparables have central air conditioning, one or two fireplaces and garages that contain 479 or 731 square feet of building area. The dwellings range in size from 2,735 to 2,787 square feet of living area and are situated on sites that contain from .200 to .258 of an acre of land area. The comparables sold from July 2014 to June 2015 for prices ranging from \$277,000 to \$330,000 or from \$100.18 to \$118.83 per square foot of living area including land. 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 a 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 seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. The appellant's comparables sold in 2013, which are dated and less reliable indicators of market value as of the subject's January 1, 2015 assessment date. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. They sold from July 2014 to June 2015 for prices ranging from \$277,000 to \$330,000 or from \$100.18 to \$118.83 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$246,783 or \$91.33 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 downward adjustments to these comparables for their superior finished basements and/or golf course view when compared to the subject, the Board

finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's 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. 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

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