



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

APPELLANT: Paul Berezowski
DOCKET NO.: 15-06829.001 -R-1
PARCEL NO.: 10-07-429-005

The parties of record before the Property Tax Appeal Board are Paul Berezowski, 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: \$ 9,665
IMPR.: \$37,851
TOTAL: \$47,516

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the direct appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story and part one-story dwelling with an aluminum and vinyl exterior that has 2,001 square feet of living area. The dwelling was constructed in 1990. Features of the home include central air conditioning and a two-car attached garage. The property has 12,000 square foot site. The subject property is located in McHenry Township, McHenry County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was incorrect based on a contention of law. The appellant requested the Board carry forward its prior year's decision pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the Board issued a decision pertaining to the subject property under Docket Number 14-04099.001-R-1. In that appeal, the Board lowered the subject's assessment to \$36,762 based on a settlement agreement by the parties that was supported by the evidence in the record.

Alternatively, the appellant claimed the subject property needed a new roof, the master bathroom needed new plumbing, the home has high levels of radon and the front and rear of the property has a drainage problem. The appellant also submitted property record cards for two suggested comparable properties located in Johnsburg and McHenry, Illinois. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. They sold in February 2017 and July 2016 for prices of \$129,000 and \$110,000 or \$80.32 and \$45.01 per square foot of living area including land, respectively.

Based on these arguments, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$47,516 was disclosed. The subject's assessment reflects an estimated market value of \$142,734 or \$71.33 per square foot of living area including land when applying the 2015 three-year average median level of assessment for McHenry County of 33.29%. The notes on appeal depict that the 2015 tax year was the first year of the new general assessment period in McHenry County.

In a memorandum, the township assessor asserted the subject is a large home for the neighborhood with limited two-story homes. To demonstrate the subject's assessment was reflective of market value, the assessor utilized two comparable sales located in Johnsburg, Illinois. The comparables consist of a one-story dwelling and a two-story dwelling of frame exterior construction that were built in 1976 and 1987, respectively. The dwellings have 1,720 and 2,128 square feet of living area and are situated on sites that contain 22,062 and 25,559 square feet of land area. Features had varying degrees of similarity when compared to the subject. They sold in May 2015 and June 2015 for prices of \$152,000 and \$188,000 or \$88.37 and \$88.35 per square foot of living area including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the subject dwelling is a one and one-half story dwelling and is not located in Johnsburg, but in unincorporated Pistakee Terrace. The appellant asserted the comparables submitted by the board of review are located in Johnsburg with larger sites.

Conclusion of Law

The appellant contends the Property Tax Appeal Board should carry forward its prior year's assessment based on the decision issued under Docket Number 14-04099.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$36,762. The Board finds the appellant's argument is based upon a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code provides in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such

reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** (Emphasis Added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its decision for the 2014 tax year shall not be carried forward to the subsequent tax year. The Board finds that the 2015 tax year was the beginning of a new quadrennial general assessment period in McHenry County. As a result, the the subject's prior year's assessment as determined by the Board should not be carried forward to the subsequent tax year and no change in the subject's assessment is warranted as a matter of law.

The Board further finds the parties submitted four suggested comparable sales for consideration. The comparables had varying degrees of similarity and dissimilarity when compared to the subject in location, land area, design, age, dwelling size and features. They sold from May 2015 to February 2017 for prices ranging from \$110,000 to \$188,000 or from \$45.01 to \$88.37 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$142,734 or \$71.33 per square foot of living area including land, which falls within the range established by the comparable sales and less than three of the comparable sales on a per square foot basis. Therefore, the Board finds no reduction in the subject's assessment is justified based on this record.

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: July 17, 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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