



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

APPELLANT: Guntis & Heidi Kugis  
DOCKET NO.: 16-02621.001-R-1  
PARCEL NO.: 19-23-431-015

The parties of record before the Property Tax Appeal Board are Guntis & Heidi Kugis, the appellants; 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:** \$21,872  
**IMPR.:** \$60,120  
**TOTAL:** \$81,992

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2016 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 frame and brick exterior construction with 2,140 square feet of living area. The dwelling was built in 1986 and features a full unfinished basement, central air conditioning, two fireplaces and a garage containing 624 square feet of building area. The property has a 24,136-square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales with varying degree of similarities to the subject. The comparables are located in a different neighborhood/subdivision from the subject as defined by the local assessor. The comparables are described as one-story single-family dwellings of frame and brick or frame and vinyl exterior construction ranging in size from 1,857 to 2,281 square feet of living area. The dwellings were constructed in 1979 or 1989. Features of the comparables include full basements with one comparables having a finished area.

The dwellings have central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 1,070 square feet of building area. One comparable has river rights with a pier. The properties have sites ranging in size from 18,134 to 29,806 square feet of land area. The comparables sold from November 2013 to March 2015 for prices ranging from \$188,000 to \$323,000 or from \$101.24 to \$141.60 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,992. The subject's assessment reflects a market value of \$246,296 or \$115.09 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis including one new comparable as well as the appellants' four comparable sales. The board of review's comparable property is in a different neighborhood/subdivision than the subject as defined by the local assessor. The board of review's comparable is improved with a one-story single-family dwelling of frame exterior construction containing 1,855 square feet of living area. The dwelling is 23 years old and features a full basement with a finished area, central air conditioning, a fireplace and a garage containing 441 square feet of building area. The property has a 14,985-square foot site and sold in June 2016 for \$266,000 or \$143.40 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

The appellants submitted a rebuttal consisting of seven new comparable sales which included the comparable submitted by the board of review. Section 1910.69(c) of the Rules of the Property Tax Appeal Board states that "[r]ebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." Based on this rule, the Board finds it can give no consideration to the new sales presented by the appellants in rebuttal.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties timely submitted for the Board's consideration a total of five suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to appellants' comparables #1 and #2 due to their sale dates in November 2013 being less proximate in time and thus less indicative of market value when compared to the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be appellants' comparable sales #3 and #4 along with board of review's comparable sale. Although appellants' comparable #4 and board of review's comparable have partially finished basements, unlike the subject, and appellants' comparable #4 has river rights with a pier which is superior to the subject, these comparables are most similar to the subject in site size, dwelling size, age, design and most features. These most similar comparables sold between January 2015 and August 2016 for prices ranging from \$246,000 to \$323,000 or from \$127.73 to \$141.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,296 or \$115.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall basis but below the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that no 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.

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Chairman



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Member

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Member



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Member

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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: April 23, 2019



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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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