



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

APPELLANT: Jerry & Karen Zygowicz
DOCKET NO.: 16-05330.001-R-1
PARCEL NO.: 18-25-203-004

The parties of record before the Property Tax Appeal Board are Jerry & Karen Zygowicz, 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: \$13,728
IMPR.: \$141,445
TOTAL: \$155,173

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 brick exterior construction with 3,325 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 973 square foot garage. The property has a 25,568 square foot site and is located in Boulder Ridge Estates Subdivision, Lake in the Hills, Grafton 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 located in the same Boulder Ridge Estates Subdivision as the subject property. The comparables consist of one, two-story and three, one-story dwellings of brick or brick and frame exterior construction ranging in size from 2,363 to 3,440 square feet of living area. The dwellings were constructed from 1999 to 2002. Each comparable has a basement, three of which have finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 809 to 917 square feet of building area. The

comparables have sites ranging in size from 18,000 to 35,960 square feet of land area. The comparables sold from May 2015 to December 2016 for prices ranging from \$345,000 to \$465,000 or from \$121.51 to \$159.58 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

Additionally, the appellants submitted Multiple Listing Service (MLS) sheets for the four vacant land comparable sales and the four improved property comparable sales. The appellants assert that the MLS listing sheets for the vacant lot sales provide data that indicates a market value difference between vacant lots that sold that are located on the golf course versus non-golf course sites. These comparables have sites range in size from 18,500 to 19,281 and sold from May 2015 to August 2016 for prices of \$59,000 to \$230,000 or \$3.18 to \$11.93 per square foot of land area. The appellants also assert that the MLS listing sheets for the improved property comparable sales #1 and #2 reflect that each of the dwellings are superior in all areas when compared to the subject. Based on this evidence, the appellants 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 of \$155,173 with a land assessment of \$13,728. The subject's total assessment reflects a market value of \$466,125 or \$139.43 per square foot of living area, land included, and the land assessment reflects a market value for the site of \$41,238 or \$1.61 per square foot of land area, 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 information on two comparable sales located in the same Boulder Ridge Estates Subdivision as the subject. Board of review comparable #1 and the appellants' comparable #2 are the same property. The comparables were improved with one-story dwellings of brick exterior construction of either 2,914 or 3,414 square feet of living area. Each comparable has a basement, central air conditioning, one or two fireplaces and a 720 or 908 square foot garage. The board of review evidence did not disclose the site sizes of the comparables. These properties sold in May 2015 and September 2015 for prices of \$465,000 and \$500,000 or for \$146.46 and \$159.57 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 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 no reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #3 due to its dissimilar design and #4 due to its smaller dwelling size when compared to the subject. The Board also gave less weight to board

of review comparable #3 as the analysis did not disclose its lot size, and therefore, the Board is unable to make a meaningful comparison of the comparable to the subject property.

The Board finds the best evidence of market value to be the parties common comparable and the appellants' comparable #1. These two comparables are located in the same Boulder Ridge Estates Subdivision as the subject and are most similar in dwelling size, design, age and features. However, these two properties differ from the subject in that they have smaller lot sizes with one comparable located on the golf course and the other comparable has a golf course view when compared to the subject's road view. These comparables sold in May 2015 and October 2016 for prices of \$430,000 and \$465,000 or for \$141.82 and \$159.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$466,125 or \$139.43 per square foot of living area, including land, which falls slightly above on a market value basis of the best comparable sales in this record, but below on a square foot basis. With regard to the appellants' evidence of vacant land sales from May 2015 to August 2016 for \$59,000 to \$230,000 or from \$3.18 to \$11.93 per square foot of land area, the Board finds the subject's land assessment reflecting a market value for the site of \$41,238 or \$1.61 per square foot of land area is supported. After considering adjustments to the comparables for differences, such as site size and dwelling size, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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.

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: April 23, 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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