



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

APPELLANT: Mark Boksa
DOCKET NO.: 16-05654.001-R-1
PARCEL NO.: 20-07-251-003

The parties of record before the Property Tax Appeal Board are Mark Boksa, 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: \$27,593
IMPR.: \$112,592
TOTAL: \$140,185

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 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 is improved with a two-story dwelling of brick and frame construction with 3,618 square feet of living area. The dwelling is approximately 8 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 1,606 square feet of building area. The property has a .55-acre site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The appellant submitted information on three comparables improved with two-story dwellings with brick and siding exteriors that range in size from 3,480 to 3,870 square feet of living area. The dwellings range in age from 15 to 21 years old. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 698 to 945 square feet of building area. Comparable #1 also has a swimming pool. These properties have improvement assessments ranging from \$94,113 to \$111,838 or from \$27.04 to \$28.90 per square foot of

living area. Appellant's comparable #3 sold in June 2016 for a price of \$325,000 or \$93.39 per square foot of living area inclusive of the land. Based on this evidence the appellant requested the subject's assessment be reduced to \$130,248.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,185. The subject's assessment reflects a market value of \$421,102 or \$116.39 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. The subject property has an improvement assessment of \$112,592 or \$31.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story homes that range in size from 2,749 to 4,142 square feet of living area. The dwellings range in age from 14 to 23 years old. Each comparable has central air conditioning, one to three fireplaces, a basement with three having finished area, and a garage ranging in size from 669 to 1,478 square feet of building area. Two comparables have swimming pools. The properties have sites ranging in size from .556 to .909 acres. The sales occurred from January 2014 to April 2016 for prices ranging from \$382,500 to \$555,000 or from \$105.87 to \$158.57 per square foot of living area, inclusive of the land. The board of review analysis also describe the appellant's comparable sale as a "short sale." After making adjustments to the comparables for differences from the subject property the board of review analysis reported an indicated value by the sales comparison approach of \$442,100.

With respect to the assessment equity argument the board of review provided six comparables improve with two-story dwellings that range in size from 3,122 to 3,683 square feet of living area. The dwellings range in age from 11 to 18 years old. Each comparable has a basement with five having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 669 to 865 square feet of building area. One comparable has a swimming pool. These properties have improvement assessments ranging from \$110,726 to \$122,028 or from \$30.86 to \$36.01 per square foot of living area. The board of review analysis indicated that the total assessed value for the subject property by uniformity comparison was \$143,970.

Conclusion of Law

The appellant contends in part 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 appellant did not this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable sales #2, #5 and #6. These four comparables are located within the subject's subdivision and sold most proximate in time to the January 1, 2016 assessment date. These four comparable have varying degrees of similarity to the subject property but are relatively similar to the subject in age, style size and features. These most comparables sold for prices ranging from

\$325,000 to \$525,000 or from \$93.39 to \$147.27 per square foot of living area. The comparable at the low end of the range appears to be an outlier and was described as being a “short sale.” Eliminating the outlier results in a tighter range from \$382,500 to \$525,000 or from \$116.62 to \$147.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,102 or \$116.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given board of review comparable sales #3 and #4 due to their dates of sale and/or location from the subject property. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The record contains nine equity comparables submitted by the parties to support their respective positions. The comparables are relatively similar to the subject property with improvement assessments ranging from \$27.04 to \$36.01 per square foot of living area. The subject's improvement assessment of \$31.12 per square foot of living area is well within the range established by the comparables. Based on this evidence the Board finds the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction in the assessment is not justified on this basis.

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: February 18, 2020



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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COUNTY

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