



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

APPELLANT: Glenn Majka
DOCKET NO.: 16-05905.001-R-1
PARCEL NO.: 19-14-280-036

The parties of record before the Property Tax Appeal Board are Glenn Majka, 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 **A Reduction** 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: \$14,567
IMPR.: \$68,788
TOTAL: \$83,355

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 consists of a two-story, single-family dwelling of frame exterior construction with 2,372 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full, 1,163 square foot, unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 400 square feet of building area. The property has a .23-acre or approximately 9,939 square foot site which is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four equity comparables in the Section V grid analysis. The comparables are located within a block of the subject and consist of two-story frame dwellings that were 26 to 28 years old. The homes contain either 2,372 or 2,474 square feet of living area and feature partial basements of 863 or 914 square feet of building area.

Three of the basements include finished area and each home has central air conditioning, a fireplace and a 400 square foot garage. The comparables have improvement assessments ranging from \$67,705 to \$69,047 or from \$27.44 to \$29.06 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$65,082 or \$27.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,230. The subject property has an improvement assessment of \$70,663 or \$29.79 per square foot of living area.

In response to the appellant's evidence, the board of review contended that based upon comparables within the subject's subdivision, the assessment should be confirmed. The board of review also reiterated the appellant's four comparables which presented a higher improvement assessment for appellant's comparable #2 of \$73,618 or \$29.76 per square foot of living area. There was no explanation provided for the difference in assessment data.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables identified as comparables #5 through #12. The comparables are located in either Greenfields #6 or Greenfields #7 which is where the subject is located. The comparables consist of two-story frame or frame and brick dwellings that were built between 1989 and 1991, although no date of construction was reported for comparable #12. The homes contain either 2,372 or 2,474 square feet of living area and feature full or partial basements ranging from 849 to 1,214 square feet of building area. Six of the basements include finished area and each home has central air conditioning, a fireplace and a 400 or a 600 square foot garage. The comparables have improvement assessments ranging from \$73,732 to \$81,323 or from \$31.08 to \$32.87 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that the subject property has a higher per-square-foot improvement assessment when compared to the appellant's comparable properties, even though those properties have additional amenities such as wood decks and/or swimming pools.¹ As to the disputed improvement assessment for appellant's comparable #2, the appellant provided a printout entitled "Assessment Rollbook McHenry County" along with the notation "Tax Year 2017." The appellant contends that this document supports the improvement assessment he reported for appellant's comparable #2 and does not support the assessment reported by the board of review.

Additionally, the appellant argued individually that board of review comparables #5 through #12 are each dissimilar to the subject based on a larger basement, finished basement, brick front exterior construction and/or differences in porch size, deck and/or pool amenities. The appellant

¹ While the appellant reported that appellant comparable #4 has a porch, a deck and a pool, the board of review did not report a pool amenity for this property. Neither party provided copies of the property record card for support to the grid analysis.

further contended that he was limited to the submission of four comparable properties as provided on the Residential Appeal petition and the assessing officials have "cherry picked" properties that have a higher assessment than the subject.²

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 12 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 along with each of the board of review comparables due to differences in basement size, basement finish, exterior construction and/or differences in amenities such as porch size, deck and/or a pool.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4. This analysis is further supported by the board of review's grid analysis which sets forth the number of adjustments for differences between all of the comparables and the subject property along with the "absolute/net adjustment" applied to each of the comparables for those differences. This board of review analysis depicts that appellant's comparables #3 and #4 require the fewest number of adjustments and the least amount of net adjustments for differences when compared to the subject. These two comparables had improvement assessments of \$28.54 and \$29.06 per square foot of living area. The subject's improvement assessment of \$29.79 per square foot of living area falls above the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

² While Section V of the Residential Appeal form provides space for four comparable properties and in order to provide additional information for any future appeal, it is noted that a separate line-by-line instruction form on the Board's website states, in part, "You may re-print the form for more than four comparables, but re-number as Comp 5, 6, 7, etc. It is also permissible to create your own grid analysis with the same data requested on this appeal form." (<http://www.ptab.illinois.gov/PDF/Line-by-line.pdf>)

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: December 18, 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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