



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

APPELLANT: Greg Nowik
DOCKET NO.: 16-06503.001-R-1
PARCEL NO.: 20-20-308-010

The parties of record before the Property Tax Appeal Board are Greg Nowik, the appellant, by attorney James G. Militello III, of Prime Law Group, LLC in Woodstock; 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: \$13,618
IMPR.: \$61,369
TOTAL: \$74,987

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 dwelling of frame construction with 1,622 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full walkout basement, central air conditioning and a 2-car garage. The property has a 10,233 square foot site and is located in Fox River Grove, Algonquin Township, McHenry County.

The appellant, through counsel, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on ten comparable sales located in the same neighborhood as the subject. The comparables were situated on lots ranging in size from 9,041 to 17,500 square feet of land area. Proximity of the comparables to the subject was not disclosed. The comparables were two-story

¹ At hearing, appellant's counsel requested a decision be written based on the evidence in the record. This request was granted without objection.

dwellings of brick and vinyl, cedar, brick or vinyl exterior construction. Eight of the comparables had a standard basement and two comparable had a walkout basement, similar to the subject. Nine comparables also featured a basement with finished area. Each comparable had central air conditioning and eight featured either one or two fireplaces. The comparables each had a 2-car garage. The comparables sold from November 2104 to August 2016 for prices ranging from \$170,000 to \$304,250 or from \$95.61 to \$153.51 per square foot of living area, including land. The comparables were adjusted for various amenities and features and had adjusted sale prices ranging from \$91.64 to \$112.59 per square foot of living area, including land. The qualification of the adjuster and/or the methods of adjustment were not disclosed. Based on this evidence, the appellant 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 \$74,987. The subject's assessment reflects a market value of \$225,254 or \$138.87 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 information on five comparable sales with two comparables being common to both parties. The comparables were located within 0.23 miles of the subject. The comparables were situated on lots ranging from 9,009 to 12,044 square feet of land area. The comparables were built in either 1987 or 1988 with full or partial basements. One the basements feature finished area. Each comparable has central air conditioning and four had a fireplace. The comparables had a garage ranging in size from 446 to 500 square feet of building area. The comparables sold from March 2015 to May 2016 for prices ranging from \$170,000 to \$260,000 or from \$95.61 to \$140.88 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 appellant contends 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 meet 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 comparables #1, #5, #6, #8 and #10 and board of review comparable sales #1 and #4 and #5. Less weight was given the remaining comparables based on their dissimilar lot size, exterior construction and/or dwelling size when compared to the subject. Little weight was given the adjustments for the various features of the comparables because the adjustments were unsupported in the record. The most similar comparables sold for unadjusted prices ranging from \$208,450 to \$260,000 or from \$104.27 to \$153.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,254 or \$138.87 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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:

December 15, 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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