



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

APPELLANT: John Zajicek  
DOCKET NO.: 17-04564.001-R-1  
PARCEL NO.: 05-06-326-001

The parties of record before the Property Tax Appeal Board are John Zajicek, 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:** \$8,333  
**IMPR.:** \$0  
**TOTAL:** \$8,333

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 2017 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 vacant site located in Spring Grove, Burton Township, McHenry County. The site is irregular shaped and contains approximately one acre of land area.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an affidavit asserting that he has had the subject property listed with a RE/MAX Realtor since August 2012. The original list price as reported in the marketing agreement dated August 24, 2012, marked as Exhibit A, was \$49,900. On May 2, 2016, the appellant entered into a second marketing agreement, marked as Exhibit B, reducing the price to \$39,900. On October 2, 2017, the appellant reduced the price of the subject property to \$29,000 as reported on a price change addendum marked as Exhibit C. The appellant asserted that he finally received his first and only offer in the amount of \$25,000 as reflected on a real estate contract signed by the appellant on February 10, 2018. The appellant indicated on the affidavit and on the appeal form that the closing was to occur in March 2018.

The appellant's evidence also included a copy of the May 12, 2016 listing of the subject property for a price of \$39,900.

Based on this evidence the appellant requested the subject's assessment be reduced to \$8,333 to reflect the \$25,000 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$13,926. The subject's assessment reflects a market value of \$41,933 when using the 2017 three-year average median level of assessment for McHenry County of 33.21% as determined by the Illinois Department of Revenue.

The board of review stated that the property has not yet sold. The board of review submitted a written statement from the Burton Township Assessor dated October 12, 2018 asserting the property has not been sold. The assessor contends the best evidence of market value is the listing price of \$39,900 as of January 1, 2017. The assessor also provided two sales of vacant properties that she asserted were similar in size and located in subdivisions that also support custom built homes with similar amenities. The property record cards submitted by the board of review disclosed the comparable identified by property index number (PIN) 05-30-352-008 sold in January 2017 for a price of \$45,000. The property identified by PIN 05-30-353-003 sold in October 2016 for a price of \$37,000.

In rebuttal the appellant again asserted the only offer he received was for \$25,000, and after he accepted the offer, ordered title and had a survey done, the buyers changed their mind and walked away. He also asserted that one comparable was located 4 miles away, was not a good comparable, and should not be used.

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

The Board finds the best evidence of market value to be the contract to purchase of the subject property in February 2018 for a price of \$25,000. The record disclosed the appellant had actively marketed the subject property through a Realtor from August 2012 through the time the contract was entered for list prices of \$49,900, \$39,900 and \$29,000. The listing price typically sets the upper limit of value. The evidence disclosed the appellant received only one offer in the amount of \$25,000, accepted the offer, however, the putative buyer(s) subsequently refused to complete the purchase. The Board finds the purchase price the appellant accepted of \$25,000 is below the market value reflected by the assessment of \$41,933. The Board finds the board of review did not present any evidence to challenge the fact that the property was actively marketed or that the appellant agreed to sell the property for \$25,000. Based on this record the Board finds a 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: July 21, 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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