



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

APPELLANT: Pawel Rudny
DOCKET NO.: 17-04622.001-R-1
PARCEL NO.: 18-21-178-006

The parties of record before the Property Tax Appeal Board are Pawel Rudny, 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: \$14,439
IMPR.: \$80,976
TOTAL: \$95,415

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 two-story dwelling of frame and brick construction with 2,742 square feet of living area. The dwelling was built in 2007. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 521 square feet of building area. The property has a 10,990 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings that range in size from 2,737 to 3,056 square feet of living area.¹ The homes were constructed in

¹ The appellant submitted a copy of the property detail report from the Grafton Township Assessor's office website for appellant's comparable #4 that depicts the home as having 2,220 square feet of living area. The appellant, however, struck the size as depicted on the detail report and hand wrote 2,851 square feet but provided no explanation for the size discrepancy.

2005 and 2006. Each property has a basement with one being fully finished, central air conditioning and an attached garage ranging in size from 408 to 682 square feet of building area. Two comparables each have one fireplace. These properties have sites ranging in size from 9,781 to 10,935 square feet of land area. Comparables #1 and #2 have the same neighborhood code as the subject property. The sales occurred from March 2017 to August 2017 for prices ranging from \$253,500 to \$275,000 or from \$88.97 to \$100.11 per square foot of living area, including land. The copy of the property detail report from the Grafton Township Assessor's office website for appellant's comparable #1 states the property was not advertised for sale.

The appellant requested the subject's assessment be reduced to \$86,824.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,415. The subject's assessment reflects a market value of \$287,308 or \$104.78 per square foot of living area, land included, 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of frame and brick construction that range in size from 2,765 to 2,965 square feet of living area. The homes were built in 2008 and 2010. Each property has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 627 to 922 square feet of building area. The subject property and each comparable are described as having a standard lot, being located in the Talamore Subdivision, and having a neighborhood code of 180055. The sales occurred from August 2015 to May 2016 for prices ranging from \$296,500 to \$354,900 or from \$107.23 to \$124.50 per square foot of living area, inclusive of the land.

In rebuttal the board of review noted that two of the four comparables provided by the appellant are located in a different neighborhood than the subject property.

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 parties submitted eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #1 as the property detail report from the Grafton Township Assessor's office website states the property was not advertised for sale, calling into question the arm's length nature of the transaction. The Board also gives less weight to appellant's comparables #3 and #4 due to their locations in different neighborhoods than the subject property. The Board also finds the fact that the appellant reported a different size for comparable #4 than reflected in the township records without any explanation calls into question the accuracy of the analysis with respect to this property. The Board gives most weight to

appellant's comparable #2 and the comparables provided by the board of review. These properties are similar to the subject property in location, age, size and features. These five comparables sold for prices ranging from \$275,000 to \$354,900 or from \$91.45 to \$124.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,308 or \$104.78 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below the range established by the four board of review sales. 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: 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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