



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

APPELLANT: Ardell Scienski
DOCKET NO.: 17-04718.001-R-1
PARCEL NO.: 06-36-100-014

The parties of record before the Property Tax Appeal Board are Ardell Scienski, 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: \$33,758
IMPR.: \$60,732
TOTAL: \$94,490

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 1.5-story dwelling of frame exterior construction with 2,892 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage containing 576 square feet of building area. Additional features include a 120 square foot shed and a 1,764 square foot wooden "rural barn." The property has an 8.97-acre site and is located in Marengo, Dunham Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located from .7 of a mile to 1.1-miles from the subject property along with copies of applicable property record cards. The comparables consist of a two-story and three, 1.5-story dwellings of frame, brick or stucco exterior construction that range in age from 23 to 44 years old. The homes range in size from 2,943 to 3,216 square feet of living area. Each comparable

features a basement, one of which has 1,383 square feet of finished area. The homes each have central air conditioning and a two-car or a three-car garage ranging in size from 462 to 1,075 square feet of building area. Comparable #1 has a fireplace. Three comparables each have a barn, two comparables have a shed or two sheds and one comparable has both a deck and a balcony. The comparables have improvement assessments ranging from \$43,248 to \$58,121 or from \$14.70 to \$18.07 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$52,979 or \$18.32 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 \$109,989. The subject property has an improvement assessment of \$76,231 or \$26.36 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum prepared by Geri Alten, Dunham Township Assessor along with comparable equity evidence. The subject property was reportedly purchased in 2015 for \$330,000. The township assessor noted the appellant's 2017 appeal before the local board of review concerned the subject's land assessment, which was reduced by the board of review with an almost equivalent increase in the subject's improvement assessment.¹

In response to the appellant's equity data, the board of review submitted a spreadsheet reiterating the appellant's four comparable properties with negligible differences in reported design (see appellant's comparable #4) and age which appears to differ for each property by one year. Each comparable has a fireplace according to the assessor's analysis. Other notations by the assessor concerning forestry and/or farmland assessments are deemed irrelevant since the appellant did not challenge the subject's land assessment before the Property Tax Appeal Board.

In support of the subject's improvement assessment, the board of review submitted a spreadsheet with information on three equity comparables² located in Marengo. The comparables consist of a two-story and two, two-story dwellings of frame or log exterior construction that range in age from 15 to 31 years old. The homes range in size from 2,087 to 2,770 square feet of living area. Each comparable features a basement, one of which is a walkout-style. The homes each have central air conditioning and a garage ranging in size from 576 to 912 square feet of building area. Two of the comparables each have a fireplace. Two comparables each have a barn. The comparables have improvement assessments ranging from \$71,998 to \$92,810 or from \$25.99 to \$36.96 per square foot of living area

Along with its submission of evidence, the board of review proposed to reduce the subject's total assessment to \$97,382 where the improvement assessment would be reduced to \$63,624 or \$22.00 per square foot of living area. The appellant was informed of this proposed assessment reduction and rejected the proposal responding, in part, that she believed the total assessment

¹ The Board recognizes this observation by the assessor is irrelevant. In accordance with Section 16-180 of the Property Tax Code (35 ILCS 200/16-180), "All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county."

² The comparables were numbered #1, #3 and #4.

should be \$90,000 which would reflect an improvement assessment of \$56,242 or \$19.45 per square foot of living area.

In rebuttal, the appellant criticized the comparability of each of the three comparables presented by the board of review. The appellant noted differences in design/story height for each of these dwellings when compared to the subject 1.5-story dwelling. The appellant further noted differences in recorded condition, quality of materials and construction, age, finished basement, garage size, outbuilding with concrete flooring and/or heated outbuilding each of which are superior to the subject property.

After receipt of a copy of the appellant's rebuttal filing, the McHenry County Board of Review submitted a surrebuttal filing consisting of a three-page memorandum prepared by the Dunham Township Assessor's Office, copies of property record cards of the appellant's comparables, commentary on the appellant's four equity comparables.

Next, the assessor wrote, "After reviewing the Appellant's comments, the Assessor has new PTAB comparables." The memorandum then describes four suggested comparable properties, sets forth a grid analysis and includes applicable property record cards. In accordance with both the board of review responsive filing and the rebuttal filing requirements set forth in detail in the procedural rules of the Property Tax Appeal Board, the foregoing newly created rebuttal/critique of the appellant's comparable evidence and the new comparable evidence is all deemed to be untimely and inappropriate. "At the time the board of review submits its evidence in response to the appeal, it shall also submit its rebuttal evidence, if any, as defined in Section 1910.66." 86 Ill.Admin.Code §1910.40(a)(2). Furthermore subsection (c) of the rebuttal evidence rule provides that "[r]ebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill.Admin.Code §1910.66(c). In light of both of these foregoing procedural rules, the board of review's surrebuttal submission is given no weight or consideration.

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 seven timely presented equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review comparables #1, #3 and #4 which were timely presented in this record due to differences in story height/design when compared to the subject and/or due to the difference in log exterior construction as compared to the subject's frame exterior construction in addition to the other differences detailed in the appellant's rebuttal filing.

The Board finds the best evidence of assessment equity to be the appellant's comparables which have varying degrees of similarity to the subject dwelling. These comparables had improvement assessments that ranged from \$43,248 to \$58,121 or from \$14.70 to \$18.07 per square foot of living area. The subject's improvement assessment of \$76,231 or \$26.36 per square foot of living area falls above the range established by the best comparables in this record. After considering necessary adjustments to the appellant's comparables for differences when compared to the subject, the proposed assessment reduction presented by the board of review and the appellant's counter-offer presented in the course of rejecting the proposed assessment reduction, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: August 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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