



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

APPELLANT: John Janowski
DOCKET NO.: 17-04775.001-R-1
PARCEL NO.: 05-07-127-007

The parties of record before the Property Tax Appeal Board are John Janowski, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman in Chicago; 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: \$13,957
IMPR.: \$69,281
TOTAL: \$83,238

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 one-story dwelling of frame exterior construction with 1,995 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full basement with 800 square feet of finished area, central air conditioning, a fireplace and a 528 square foot garage.¹ The property has a 54,822 square foot site and is located in Spring Grove, Burton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and McHenry County parcel detail reports of three assessment comparables located in the same subdivision as the subject property. The comparables consist of one-story dwellings ranging in size from 2,100 to 2,569 square feet of

¹ Counsel for the appellant provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review and are reflected in this decision.

living area that were constructed from 1983 to 1997. Each home has a basement. The comparables have improvement assessments ranging from \$60,072 to \$74,721 or from \$28.61 to \$30.59 per square foot of living area.² Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,740 or \$29.37 per square foot of living area based on assessment equity.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,283. The subject property has an improvement assessment of \$69,281 or \$34.73 per square foot of living area.

In response to the appeal, the board of review submitted a letter prepared by the Burton Township Assessor. The assessor asserted that the appellant's comparables #2 and #3 are significantly larger than the subject and that the remaining comparable has the lowest assessed value per square foot of living area in the subdivision. In support of this claim, the assessor provided an excel report of all one-story dwellings located in the subject's subdivision with dwelling sizes that were within 200 square feet of the subject's dwelling size. The improvement assessments ranged from \$28.61 to \$41.72 per square foot of living area with the median assessed value per square foot of living area being \$35.67.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables provided by the assessor that are located in Spring Grove which were purported to be the closest similar comparables to the subject. The comparables were improved with one-story dwellings ranging in size from 1,941 to 2,096 square feet of living area. The dwellings were constructed from 1985 to 1998. The comparables each have a basement with one having finished area, central air conditioning and a garage ranging in size from 550 to 826 square feet of building area. In addition, two comparables each have one fireplace. The comparables have improvement assessments ranging from \$69,243 to \$73,144 or from \$33.09 to \$35.68 per square feet of living area. The board of review asserts that the assessor's evidence suggests the subject is under-assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The appellant's grid analysis and the McHenry County parcel detail reports differ as to the improvement assessments of each comparable. The Board finds the best evidence of the comparables improvement assessments are located in the parcel detail reports.

The parties submitted six suggested equity comparables for the Board's consideration. The Board gives little weight the appellant's evidence as it contained no descriptive information about the properties' features to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property.

The Board finds the three comparables submitted by the board of review are similar to the subject in dwelling size, design, age and features. These comparables have improvement assessments ranging from \$69,243 to \$73,144 or from \$33.09 to \$35.68 per square foot of living area. The subject property has an improvement assessment of \$69,281 or \$34.73 per square foot of living area, which falls within the range established by best comparables in the record. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted.

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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