



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

APPELLANT: Ted Niedbalec
DOCKET NO.: 17-04945.001-R-1
PARCEL NO.: 18-36-129-009

The parties of record before the Property Tax Appeal Board are Ted Niedbalec, the appellant, by attorney Ryan Schaeffges of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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.: \$124,366
TOTAL: \$138,805

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 3,635 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 702 square feet of building area. The property has a 18,131 square foot site and is located in Algonquin, 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 of frame construction that range in size from 3,172 to 3,926 square feet of living area. The dwellings range in age from 13 to 17 years old. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 622 to 741 square feet of building area. These properties have sites ranging in size from 15,510 to 23,239 square feet of land area

and are located within 8 blocks of the subject property. Each comparable has the same neighborhood code as the subject property. The sales occurred from January 2015 to February 2017 for prices ranging from \$290,000 to \$395,000 or from \$80.46 to \$113.73 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$113,366.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,805. The subject's assessment reflects a market value of \$417,961 or \$114.98 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 two comparable sales improved with two-story dwellings each with 3,440 square feet of living area. The homes are 13 and 16 years old, respectively. Each comparable has a basement, one fireplace and an attached garage with 681 or 809 square feet of building area. Comparable #2 has an in-ground swimming pool. Each property has the same assessment neighborhood code as the subject property. The sales occurred in June 2017 and July 2016 for prices of \$398,000 and \$515,000 or for \$115.70 and \$149.71 per square foot of living area, including land, respectively. The board of review contends these sales support the 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 record contains six sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #3 due to its January 2015 sale date not being as proximate in time to the assessment date at issue as the remaining comparables in the record. The Board also gives less weight to board of review comparable #2 due to its in-ground swimming pool and the price appears to be an outlier in relation to the other sales in the record. The Board finds the best evidence of market value to be the comparable sales #1, #2 and #4 submitted by the appellant and comparable #1 submitted by the board of review. These four comparables sold for prices ranging from \$305,000 to \$398,000 or from \$80.46 to \$115.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$417,961 or \$114.98 per square foot of living area, including land, which is above the overall price range, due in part to the subject's larger dwelling size in relation to three of the sales, but within the price range established by the best comparable sales in this record on a square foot basis. 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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