



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

APPELLANT: Malgorzata Calkiewicz
DOCKET NO.: 18-04120.001-R-1
PARCEL NO.: 19-35-377-010

The parties of record before the Property Tax Appeal Board are Malgorzata Calkiewicz, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$22,571
IMPR.: \$89,085
TOTAL: \$111,656

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 2018 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 masonry construction with 3,249 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full finished basement with a walkout, central air conditioning, a fireplace and a 3-car garage. The property has a 10,048 square foot site and is located in Algonquin, Algonquin Township, McHenry County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$335,000 as of November 9, 2018.

¹ The parties differ as to the size of the subject's lot and dwelling. The Board finds the best evidence of the subject's lot size was the lot dimensions within the appraisal. The Board also finds the best evidence of the subject's dwelling size was the detailed sketch of the subject's improvements within the appellant's appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,342. The subject's assessment reflects a market value of \$367,393 or \$113.08 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for McHenry County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, one of which was also submitted by the appellant. The comparables had sale prices ranging from \$315,000 to \$360,000 or from \$94.74 to \$107.48 per square foot of living area, including land.

The board of review's submission included a letter from the Algonquin Township Assessor's Office detailing differences between the appellant's appraisal and the township's records, as to the subject's dwelling size and interior features.

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 not warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$335,000 as of November 9, 2018. The board of review's comparables sold for prices ranging from \$315,000 to \$360,000 or from \$94.74 to \$107.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$367,393 or \$113.08 per square foot of living area, including land, which is above the appraised value and the sale prices of the board of review's comparable sales.

As to the Algonquin Township Assessor's Office detailing differences between the appellant's appraisal and the township's records, as to the subject's dwelling size and interior features, the Board finds the board of review had the option of following Section 1910.94 Inspection of Subject Property – Effect of Denial by Taxpayer or Property Owner as provided by the rules of the Property Tax Appeal Board. Nevertheless, the Board finds the appellant's appraiser disclosed on page 1, within the appraisal, that the subject was physically measured due to discrepancies between Realist and the Algonquin Township Assessor.

Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: April 20, 2021



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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