



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

APPELLANT: Maria Brzoza
DOCKET NO.: 18-04198.001-R-1
PARCEL NO.: 18-15-328-005

The parties of record before the Property Tax Appeal Board are Maria Brzoza, 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: \$5,747
IMPR.: \$66,122
TOTAL: \$71,869

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 is improved with a two-story dwelling of vinyl siding and aluminum exterior construction containing 1,646 square feet of living area. The dwelling was built in 2002 and is approximately 16 years old. Features of the home include a partial unfinished basement, central air conditioning, a 394 square foot deck, and a two-car attached garage. The property has an 8,720 square foot site and is located in Lake In The Hills, Grafton Township, McHenry County.

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 \$204,000 as of January 1, 2018. The appraisal was prepared by Jerzy Siudyla, a certified residential real estate appraiser. The client was identified as Maria Brzoza, the appellant, and the purpose of the appraisal was to be used for property tax matters. The property rights appraised was the fee simple interest.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction that range in size from 1,455 to 1,727 square feet of living area. The homes range in age from 17 to 25 years old. Each home has a basement with two having finished area, central air conditioning, and a two-car attached garage. Each property is located in Lake In the Hills from .19 to 1.90 miles from the subject property. The comparables have sites ranging in size from 4,926 to 9,222 square feet of land area. The sales occurred from July 2017 to December 2017 for prices ranging from \$175,000 to \$224,000 or from \$101.33 to \$144.33 per square foot of living area, including land. The appraiser adjusted the comparables for such factors as concessions/financing, age, condition, gross living area, basement finish and upgrades to arrive at adjusted prices ranging from \$178,000 to \$217,000 and arrived at an estimated market value of \$204,000. The appellant requested the subject's assessment be reduced to \$68,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,869. The subject's assessment reflects a market value of \$215,823 or \$131.12 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 three comparable sales identified by the township assessor. The comparables are improved with part two-story and part one-story dwellings of frame construction that range in size from 1,665 to 1,722 square feet of living area. The homes were built from 1997 to 2002. The properties are located in the same subdivision as the subject property with sites ranging in size from 6,835 to 8,528 square feet of land area. Each home has a partial basement, central air conditioning, and an attached two-car garage. Comparables #2 and #3 each have one fireplace. Comparable #1 is the same "Fairfield" model as the subject property. The sales occurred from October 2017 to January 2018 for prices ranging from \$227,900 to \$235,000 or from \$134.74 to \$136.88 per square foot of living area, including land.

The board of review requested no change be made to 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 appellant submitted an appraisal estimating the subject property had a market value of \$204,000 as of the assessment date. The report contained five comparable sales used by the appraiser when developing the sales comparison approach to value. The board of review provided information on three comparable sales in support of the assessment. In total the record

contains eight sales improved with homes of varying degrees of similarity to the subject property. Less weight is given appraisal comparable sale #5 as the price of this property of \$175,000 or \$101.33 per square foot of living area, including land, appears to be an outlier in relation to the seven other sales in the record. The seven remaining sales sold for prices ranging from \$200,900 to \$235,000 or from \$123.02 to \$144.33 per square foot of living area, including land. Based on the appraisal and the parcel numbers provided by the board of review, it appears that appraisal comparable #3 and board of review sale #1 are most similar to the subject property in location. Additionally, board of review comparable #1 is the same model as the subject property, similar to the subject in age, size and features. These two properties sold for prices of \$224,000 and \$227,900 or for \$130.99 and \$136.88 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$215,823 or \$131.12 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and well supported by those comparables located most near the subject property. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and 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:

February 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Maria Brzoza
3333 Worthington Ln
Lake In The Hills, IL 60156

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098