



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

APPELLANT: Mark Nadolski
DOCKET NO.: 18-04297.001-R-1
PARCEL NO.: 14-34-278-001

The parties of record before the Property Tax Appeal Board are Mark Nadolski, 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: \$26,478
IMPR.: \$106,009
TOTAL: \$132,487

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 brick-exterior construction containing 3,594 square feet of living area. The dwelling was built in 2000. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage with 613 square feet of building area. The property has a 1.18 acre or 51,400 square foot site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings with brick exteriors ranging in size from 3,594 to 4,264 square feet of living area. The dwellings were built from 1999 to 2002. Each home has a basement with at least three having finished area, central air conditioning, one or two fireplaces and a three-car or a four-car attached garage. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$97,263 to \$110,451 or from

\$23.96 to \$28.08 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$96,179 or \$26.76 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 \$132,487. The subject property has an improvement assessment of \$106,009 or \$29.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing the appellant's comparables and information on six additional equity comparables identified by the township assessor that are improved with two-story dwellings with brick and vinyl siding exteriors that range in size from 3,308 to 3,645 square feet of living area. The homes were built from 1998 to 2002. Each comparable has a partial basement with two having finished area, central air conditioning, one fireplace and an attached two-car or three-car garage. These properties have improvement assessments ranging from \$89,720 to \$125,325 or from \$26.21 to \$37.14 per square foot of living area. The assessor indicated in the analysis that all the comparables are located in the subject's immediate neighborhood with a median assessment of \$30.07 per square foot of living area with the subject at \$29.50 per square foot of living area. The assessor further indicated the subject sold in 2018 for a price of \$397,500 and the 2018 assessment was reduced to reflect the purchase price.

The board of review provided copies of the property record cards associated with the comparables submitted by the parties as well as aerial photographs/maps depicting the location of the comparables submitted by both parties in relation to the subject property.

The board of review contends the subject's assessment is within the range of the comparables.

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

The record contains ten comparables submitted by the parties improved with dwellings similar to the subject dwelling in style, age, construction, and features. These properties are all located within the subject's immediate neighborhood. The Board gives less weight to appellant's comparables #2, #3 and #4 due to their larger dwelling sizes in relation to the subject dwelling. The remaining comparables range in size from 3,308 to 3,645 square feet of living area and have improvement assessments ranging from \$89,720 to \$125,325 or from \$26.21 to \$37.14 per square feet of living area. The subject's improvement assessment of \$106,009 or \$29.50 per square foot of living area falls within the range established by the best comparables in this record. 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 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: March 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

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