



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

APPELLANT: Karina Maciulis  
DOCKET NO.: 18-04301.001-R-1  
PARCEL NO.: 19-30-403-006

The parties of record before the Property Tax Appeal Board are Karina Maciulis, 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 **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:** \$12,973  
**IMPR.:** \$52,427  
**TOTAL:** \$65,400

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 townhouse of frame construction with 1,923 square feet of living area. The dwelling was built in 2002. Features of the townhome include a partial basement, central air conditioning, one fireplace and an attached two-car garage with 426 square feet of building area. The property has a 2,888 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends in part overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant submitted information on six comparable sales described as being improved with townhomes that range in size from 1,778 to 2,040 square feet of living area. The dwellings were built from 1964 to 2017. Five of the comparables have basements, each comparable has central air conditioning, five comparables each have one fireplace and five of the comparables have two-car garages ranging in size from 407 to 594 square feet of building

area. The comparables sold from June 2014 to November 2017 for prices ranging from \$144,000 to \$187,000 or from \$75.00 to \$101.69 per square foot of living area, including land.

The appellant also contends assessment inequity as an additional basis of the appeal. In support of this argument the appellant utilized four comparables improved with townhomes each containing 1,839 square feet of living area. The dwellings were built in 2002 each with a partial basement, central air conditioning, one fireplace and an attached two-car garage with 445 square feet of living area. These homes have improvement assessments of \$51,455 and \$52,174 or \$27.99 and \$28.37 per square foot of living area. These same properties have sites ranging in size from 2,392 to 2,438 square feet of land area with land assessments of \$11,172 or ranging from \$4.58 to \$4.67 per square foot of land area.

The appellant requested the subject's total assessment be reduced to \$63,346 with a land assessment of \$11,172 and an improvement assessment of \$52,174.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,166. The subject's assessment reflects a market value of \$219,718 or \$114.26 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. The subject property has a land assessment of \$12,973 or \$4.34 per square foot of land area and an improvement assessment of \$60,193 or \$31.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables each improve with the same model townhome as the subject property containing either 1,921 or 1,923 square feet of living area. Each home was built in 2002. Features of each dwelling include a partial basement, central air conditioning, one fireplace and an attached two-car garage with 426 square feet of building area. The comparables have improvement assessments of either \$60,156 or \$60,193 and \$31.30 or \$31.31 per square foot of living area. The same comparables have sites ranging in size from 2,840 to 2,995 square feet of land area each with a land assessment of \$12,973 or from \$4.33 to \$4.57 per square foot of land area.

The board of presented no sales data to address the appellant's overvaluation argument.

The board requested the assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part 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 meet this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #4. These comparable are relatively similar to the subject property in location, age, size and features. These four properties sold for prices ranging from \$182,000 to \$187,000 or from \$96.45 to \$101.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$219,718 or \$114.26 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gives less weight to appellant's comparable #5 as this appears to be a land sale that occurred in 2016, prior to the construction of the townhome in 2017. Little weight is given appellant's sale #6 due to its older age and significantly larger land area in relation to the subject property. Although the board of review submitted equity information on similar townhomes as the subject property, it did not present any comparable sales or market data to support the subject's assessment or to refute the appellant's overvaluation evidence. Based on this evidence the Board finds a reduction in the subject's assessment based on market value considerations is justified.

The appellant also raised an assessment equity issue, however, in light of the reduction to the subject's assessment based on market value considerations and the land assessment information in the record, the Board finds a further reduction to the assessment is not justified based on a lack of uniformity.

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: January 19, 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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