



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

APPELLANT: Guntis Kugis  
DOCKET NO.: 19-02452.001-R-1  
PARCEL NO.: 19-23-431-015

The parties of record before the Property Tax Appeal Board are Guntis Kugis, 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:** \$26,796  
**IMPR.:** \$69,861  
**TOTAL:** \$96,657

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 2019 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 one-story dwelling of frame and brick construction containing 2,140 square feet of living area. The dwelling was built in 1986. Features of the home include a full unfinished basement, central air conditioning, a double fireplace, and an attached two-car garage with 624 square feet of building area. The property has a 24,135 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales improved with one-story dwellings of frame construction ranging in size from 1,438 to 1,798 square feet of living area. The dwellings were built from 1962 to 2004. Two of the comparables have basements and two comparables have crawl space foundations. Each property has central air conditioning, two comparables each have one fireplace, and each property has a garage ranging in size from 478 to 1,104 square feet of

building area. The comparables have sites ranging in size from 10,359 to 22,505 square feet of land area. The sales occurred from May 2018 to August 2019 for prices ranging from \$207,500 to \$284,999 or from \$120.55 to \$166.83 per square foot of living area, including land. These properties have improvement assessments ranging from \$40,994 to \$78,217 or from \$28.51 to \$44.90 per square foot of living area.

In further support of the assessment equity argument, the appellant submitted information on two additional comparables improved with one-story dwellings of masonry of frame construction with 2,557 and 2,176 square feet of living area, respectively. The dwellings were built in 1987 and 1979. Each property has a basement with one being partially finished, central air conditioning, one fireplace and an attached garage with 814 and 484 square feet of building area, respectively. The comparables have improvement assessments of \$99,644 and \$89,662 or \$38.97 and \$41.20 per square foot of living area, respectively.

The appellant requested the subject's total assessment be reduced to \$92,796 and the improvement assessment be reduced to \$66,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,657. The subject's assessment reflects a market value of \$290,000 or \$135.51 per square foot of living area, including land, when applying the 2019 three-year average median level of assessments for McHenry County of 33.33% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$69,861 or \$32.65 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved one-story dwellings ranging in size from 1,438 to 2,791 square feet of living area. The homes were built from 1962 to 1973. Two of the comparables have basements. Each property has central air conditioning, one fireplace, and either an attached or detached garage ranging in size from 480 to 660 square feet of building area. These properties have sites ranging in size from 15,217 to 21,768 square feet of land area. The sales occurred from February 2018 to August 2019 for prices ranging from \$239,900 to \$284,999 or from \$96.74 to 166.83 per square foot of living area, including land. Sales #2 and #3 were also used by the appellant. These same properties have improvement assessments ranging from \$40,994 to \$85,494 or from \$28.51 to \$30.63 per square foot of living area.

With respect to the assessment equity argument the board of review provided three comparables improved with one-story dwellings ranging in size from 2,176 to 2,557 square feet of living area. The homes were built from 1979 to 1988. Each comparable has a basement with two having finished area, central air conditioning and an attached garage ranging in size from 484 to 814 square feet of building area. Comparables #1 and #2 each have one fireplace. Comparable #3 has an additional detached garage with 660 square feet of building area. Comparables #1 and #2 were also submitted by the appellant. These three properties have improvement assessments ranging from \$89,662 to \$103,062 or from \$38.97 to \$41.29 per square foot of living area.

In rebuttal, with respect to the comparables sales provided by the appellant, the board of review asserted that comparable #1 is 702 square feet smaller than the subject; comparable #2 is 24 years older than the subject; comparable #3 is 700 square feet smaller than the subject and not

located in the same subdivision; and comparable #4 was a short sale and not located in the same subdivision. The board of review contends both the comparable sales and equity comparables it provided are located in the subject's subdivision. The board of review 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on five comparable sales improved with one-story dwellings, with two comparables being common to both parties. Three of the comparables are significantly older than the subject dwelling, four comparables are significantly smaller than the subject dwelling, and one comparable is significantly larger than the subject home. Two comparables are inferior to the subject dwelling as they have crawl space foundations while the subject property has a full unfinished basement. Each comparable has a smaller site and two comparables have significantly smaller sites than the subject property. The five comparable sales sold for prices ranging from \$207,500 to \$284,999 or from \$96.74 to \$166.83 per square foot of living area, including land. The subject's assessment reflecting a market value of \$290,000 or \$135.51 per square foot of living area, inclusive of the land, which is above the overall price range but within the range on a square foot basis. The Board finds the subject's overall higher value is supported both by its larger dwelling size when compared to four of the comparables, newer age with respect to three comparables, superior foundation when compared to two of the comparables, and larger land area with respect to all the comparables. Based on this evidence the Board finds the market value as reflected by the subject's is supported and a reduction in the subject's assessment is not justified on this basis.

Alternatively, the appellant 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 on this basis.

The Board finds the best equity comparables were presented by the board of review, which included two of the comparables provided by the appellant. These comparables are most similar to the subject in size, age and features. These three comparables have improvement assessments ranging from \$89,662 to \$103,062 or from \$38.97 to \$41.29 per square foot of living area. The subject property has an improvement assessment of \$69,861 or \$32.65, which is significantly below the best comparables in this record. The Board gives less weight to remaining

comparables in this record due to differences from the subject in age, size, and/or features. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitable assessed and a reduction in the subject's improvement 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:

May 18, 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

Guntis Kugis  
9717 Captains Drive  
Algonquin, IL 60102

COUNTY

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