



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

APPELLANT: Patricia and Adam Sochacki
DOCKET NO.: 19-02512.001-R-1
PARCEL NO.: 10-07-481-013

The parties of record before the Property Tax Appeal Board are Patricia and Adam Sochacki, the appellants, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$26,774
IMPR.: \$40,929
TOTAL: \$67,703

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a part 1.5-story and part 1-story dwelling of frame exterior construction with approximately 1,992 square feet of living area. The dwelling was constructed in 1959. The home was built on a crawl-space foundation and features central air conditioning, wood-burning stove, and a 442-square foot deck.¹ On an adjacent parcel, which is not the subject of this appeal, is an 816-square foot detached garage. The property (including both parcels) has an approximately 12,000-square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants completed Section IV – Recent Sale Data and reported that the subject property was purchased on March 2, 2018 from Patricia Popelka for a price of \$262,000. The appellants

¹ Descriptive information of the subject was drawn from the property record card provided by the board of review.

further reported that the parties to the transaction were not related, the property was sold through a realtor and the property was advertised through the Multiple Listing Service (MLS) for a period of 10 months. In further support of the appeal, the appellants provided a copy of the Settlement Statement which reiterated the purchase price, date of sale, and depicted brokers' fees being distributed. Appellants' submission also includes two notices of final decision of the board of review, one for the parcel that is the subject of this appeal, and one for the adjoining parcel. Based on this evidence, the appellants requested a reduction in only one parcel's assessment to \$63,556 to reflect an approximate market value of \$190,687 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the parcel that is the subject of this appeal of \$67,703. The subject's assessment reflects a market value of \$203,129 or \$101.97 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review through the McHenry County Township Assessor submitted a memorandum arguing that the purchase of the subject property in March 2018 included two parcels, one parcel containing the home and separate adjacent parcel containing the garage. The Township Assessor noted that the appellants are requesting a reduction before the Property Tax Appeal Board of only the parcel that contains the home. However, before the board of review, the appellants appealed both parcels combined based on the purchase price, and the board of review lowered the combined parcels' assessment to reflect the sale price, prorated between two parcels. The assessing official contends that sale price includes both parcels as reflected in the Multiple Listing Service (MLS) data sheet because "... it would be difficult to sell one lot separately as even the driveway and the protected docking area are shared by both parcels." Additionally, the Township Assessor argued that the only change in the assessment from tax year 2018 to tax year 2019 is the application of the township factor of 1.0475.

Based on this evidence and argument, the assessing officials contend that the subject property consisting of both parcels has been assessed at 1/3 of the purchase price in March 2018 plus the McHenry Township 2019 equalization and therefore request confirmation.

Conclusion of Law

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

Initially, the Property Tax Appeal Board finds that the board of review agreed that the March 2018 sale transaction which included two parcels was an arm's length transaction and determined the purchase price was sufficient to reduce the combined parcels' assessment to reflect that transaction plus the 2019 township equalization factor. Furthermore, as a general rule, the Property Tax Appeal Board finds the argument by the board of review that the subject's 2018

sale price should be increased by 4.75% due to the McHenry Township equalization factor of 1.0475 is unsupported and unpersuasive.

The Board takes judicial notice of the purpose of equalization factors as set forth in the Illinois Department of Revenue publication, PTAX-1004, The Illinois Property Tax System, page 17, concerning how uniformity in assessments is achieved by applying equalization factors:

The assessment/sales ratio study shows **whether or not assessments within a given area actually average 33 1/3 percent of market value**. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called "equalization." [Emphasis added.]

However, the Board finds that in this case, the appellants failed to provide evidence of market value for the single parcel which is the subject matter of this appeal. The record reflects that the purchase price in March 2018 for a price of \$262,000 includes two parcels, only one of which is the subject of this appeal. The Board further finds that the record is lacking any evidence with respect to the market value of the purported additional parcel that was purchased with the subject property and, therefore, the Board is unable to pro-rate the purchase price among the two tracts. As a result, there being no evidence in the record of the market value of the single parcel on appeal, the Board finds that the appellants did not prove by preponderance of the evidence that the subject parcel is overvalued and a reduction in the subject's assessment is not warranted.

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: July 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

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

APPELLANT

Patricia and Adam Sochacki, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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