



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

APPELLANT: Piotr Jarzabek
DOCKET NO.: 19-02866.001-R-1
PARCEL NO.: 17-23-200-003

The parties of record before the Property Tax Appeal Board are Piotr Jarzabek, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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: \$40,092
IMPR.: \$56,565
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 consists of a split-level dwelling of brick and stucco exterior construction with 2,019 square feet of above grade living area. The dwelling was constructed in 1975 and is approximately 46 years old. Features of the home include a basement/lower level with finished area, central air conditioning, a 3-car garage with 1,142 square feet of building area, a three season room and a 24'x 24' shed with a pigeon coop. The property has a 4.97 acre site and is located in Union, Coral Township, McHenry County.^{1 2}

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 \$272,500

¹ The parties disagree on some of the subject property characteristics. The Board finds these slight discrepancies shall not impact the Board's decision in this appeal.

² The board of review describes the subject's shed with pigeon coop as a 576 square foot garage.

as of January 1, 2019. The appraisal was prepared by Gary Nusinow, a certified general real estate appraiser.

The intended use of the appraisal report was to provide a basis for appeal of the assessment placed against the subject property by the McHenry County Assessor. The appraisal included photographs of the subject with comments indicating that the basement and a bathroom were in the process of being updated and that some bathroom fixtures were not in place and no flooring was visible in the basement.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from 0.56 to 2.64 miles from the subject property. The comparables have sites that range in size from 1.17 to 5.31 acres of land area and are improved with ranch or "hillside ranch" style dwellings with a combination of exterior surface materials including frame, stone, brick and masonry ranging in size from 1,455 to 2,168 square feet of living area.³ The homes range in age from 38 to 47 years old. Each comparable has a basement, three with finished area and either a 2-car or 4-car garage. Comparable #1 has two 2-car garages. Three comparables have central air conditioning and each comparable has one or three fireplaces. Comparable #1 also features a screened porch, five-stall horse barn and an accessory dwelling unit listed by the appraiser as a coach house. Comparable #3 has a three season room and a shed. The comparables sold from June 2017 to February 2019 for prices ranging from \$198,000 to \$305,000 or from \$111.80 to \$178.69 per square foot of living area, land included.

After adjusting comparable #2 for seller paid concessions, the appraiser adjusted the comparables for differences with the subject in site size, quality of construction, room count, dwelling size, basement size and finished area, garage size, exterior amenities and other features. Following adjustments, the appraiser arrived at adjusted prices ranging from \$235,513 to \$304,000 and an opinion of market value for the subject of \$272,500.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$90,833 which equates to a market value of approximately \$272,500 or \$134.97 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,545. The subject's assessment reflects a market value of \$310,666 or \$153.87 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 support of its contention of the correct assessment the board of review submitted information on four comparables located in Union or Huntley. Board of review comparable #4 is the same

³ The appraiser's comparable #1 is reported to have a dwelling size of 2,168 square feet of living area in the appraisal report which results in a price per square foot of \$140.68. This differs from the property's dwelling size as reported in the property record card submitted by the board of review, and therefore, its price per square foot.

property as the appraisal comparable #1.⁴ The comparables have sites that range in size from 1.22 to 5.31 acres of land area and are improved with a tri-level, a part one-story and part two-story and two, ranch dwellings of frame, frame and brick or frame and stone exterior construction that range in size from 1,618 to 2,558 square feet of living area. The homes were built from 1970 to 2002. Each comparable has a basement, two with finished area and one or two fireplaces. Three of the comparables have a 2-car to a 3-car garage ranging in size from 552 to 936 square feet of building area. Two comparables each have one fireplace. Comparable #3 includes two sheds and comparable #4 has two 2-car garages, a screened porch, an 1,142 square foot barn and an accessory dwelling unit reported as a “2nd home” with 589 square feet of living area. The comparables sold from April 2018 to September 2019 for prices ranging from \$260,000 to \$415,000 or from \$152.81 to \$162.24 per square foot of living area, land included. Based on this evidence, the board of review indicated it would stipulate to a revised assessment of \$101,323.

The appellant’s attorney submitted two rebuttal briefs dated January 4 and January 25, 2021. The January 4, 2021 rebuttal includes language indicating the appellant rejected the board of review’s offer to stipulate. The appellant’s attorney critiques the board of review comparables, arguing the comparables reflect unadjusted raw sales. The attorney submitted the Multiple Listing Service (MLS) sheets on the board of review’s comparables and noted discrepancies in dwelling size for comparable #1, differences in advertised basement finish area for comparable #2 and that comparable #3 is a log home. The appellant’s rebuttal brief dated January 25, 2021 appears to be nearly identical in content when compared to the January 4th submission.

In surrebuttal, the board of review, through the Coral Township Assessor, submitted property record cards for each of its comparables in support of the property characteristics contested by the appellant in the rebuttal briefs. The township assessor argued that its comparable #1 is a tri-level and that the MLS sheet included finished basement/lower level area in the property’s above grade living area.

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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted an appraisal and four comparable sales for the Board’s consideration where one of the comparable sales was also utilized by the appraiser. The Board gave less weight to the estimated opinion of market value contained in the appraisal report because two of the four sales utilized by the appraiser sold in 2017, more remote in time and therefore less likely to reflect market value as of the January 1, 2019 assessment date. The Board also finds that none

⁴ The parties disagree as to the dwelling size of the common comparable. The Board finds the property record card submitted by the board of review which includes a sketch with dimensions to be the best evidence of dwelling size for this property.

of the appraisal comparables are multi-level in design, which detracts from the credibility of the final opinion of value for the subject property. The Board, however, will consider the raw sales data contained in the appraisal report.

The Board finds the best evidence of market value to be the appraisal comparable #1/board of review comparable #4 along with board of review comparable #1. These two best comparable sales are more similar to the subject in location, age, design and dwelling size but have varying degrees of similarity in site size and other amenities. These properties sold in July and April 2018 for prices of \$305,000 and \$272,400 or \$152.81 and \$160.05 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$310,666 or \$153.87 per square foot of living area, including land, which falls above the two best comparable sales in the record on an overall market value and is bracketed on a per square foot basis. After considering adjustments to the two best comparables for differences when compared to the subject and given the subject property is in the process of being updated as reported in the appraisal report, the Board finds a reduction in the subject's assessment is 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:

September 21, 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

Piotr Jarzabek, by attorney:
Scott Shudnow
Shudnow & Shudnow, Ltd.
77 West Washington Street
Suite 1620
Chicago, IL 60602

COUNTY

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