



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

APPELLANT: Kimberly Kvasnicka
DOCKET NO.: 19-02882.001-R-1
PARCEL NO.: 18-01-204-015

The parties of record before the Property Tax Appeal Board are Kimberly Kvasnicka, 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: \$4,084
IMPR.: \$47,578
TOTAL: \$51,662

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 construction with 1,032 square feet of living area. The dwelling was constructed in 1950 and is approximately 69 years old. Features of the property include a slab foundation, central air conditioning, two decks with a combined 467 square feet, and a one-car detached garage. The property has a 6,534 square foot site and is located in Crystal Lake, Grafton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of frame construction ranging in size from 882 to 1,172 square feet of living area. The dwellings were constructed from 1950 to 1986 and range in age from 33 to 69 years old. One comparable has a partial basement, each property has central air conditioning, and two comparables have either a one-car or a two-car garage. Each comparable has a deck and/or patio. The comparables have sites with either 6,098 or 6,534 square feet of land area. The sales occurred from May 2018

to October 2019 for prices ranging from \$119,000 to \$147,000 or from \$122.23 to \$157.73 per square foot of living area, including land.

The appellant also reported the subject property was purchased in April 2018 for a price of \$155,000 or \$150.19 per square foot of living area, including land. She indicated that the property was sold by the owners, not through a Realtor, and had not been advertised for sale. She explained that she knocked on the front door as a hunch and was able to buy the home privately.

The appellant requested the subject's assessment be reduced to \$45,600, which would reflect a market value of approximately \$136,800, rounded, or \$132.56 per square foot of living area, including land, when applying the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,662. The subject's assessment reflects a market value of \$155,000 or \$150.19 per square foot of living area, including land rounded, when applying the 2019 three-year median level of assessments 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 three comparable sales improved with one-story dwellings that range in size from 986 to 1,067 square feet of living area. The homes were built in 1975 and 1977. One comparable has a full basement, each comparable has a one-car garage and two comparables have a deck with one also having a patio. The sales occurred in August 2018 and March 2019 for prices ranging from \$163,000 to \$195,000 or from \$159.80 to \$197.77 per square foot of living area, including land.

The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the subject sold for a price of \$155,000. The transfer declaration further indicated the property had been advertised for sale. The board of review noted, however, the property had not been on the Multiple Listing Service (MLS) and appears to have been a private sale. Nevertheless, the board of review contends the comparable sales submitted by both parties support the subject's assessment.

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

Initially, the Board finds the subject's assessment is reflective of the property's April 2018, purchase price, which appears to have been negotiated between a willing buyer and willing seller, neither being related. Additionally, the subject's purchase price and assessment reflecting a market value of \$155,000 or \$150.19 per square appears to be indicative of market value.

The parties submitted information on seven comparable sales improved with one-story dwellings ranging in size from 882 to 1,172 square feet of living area and built from 1950 to 1986. Less weight is given board of review comparable sale #3 due to its full basement. The six remaining comparables sold for prices ranging from \$119,000 to \$172,000 or from \$122.23 to \$161.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$155,000 or \$150.19 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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

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