



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

APPELLANT: Joseph Kvasnicka
DOCKET NO.: 19-02885.001-R-1
PARCEL NO.: 18-01-152-007

The parties of record before the Property Tax Appeal Board are Joseph 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: \$5,786
IMPR.: \$49,209
TOTAL: \$54,995

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 1,083 square feet of living area. The dwelling was constructed in 1960 and is approximately 59 years old. Features of the property include a full unfinished basement, central air conditioning, and a detached two-car garage. The property has a site with approximately 6,500 square feet of land area and is located in Crystal Lake, Grafton Township, McHenry 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 888 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. Three comparables have full basements with two having finished area, each property has central air conditioning, one comparable has a fireplace, and each property has a one-car or a two-car garage. The comparables have sites ranging in size from 6,534 to 9,583 square feet of land area.

The sales occurred from April 2018 to July 2019 for prices ranging from \$143,250 to \$168,750 or from \$122.23 to \$165.97 per square foot of living area, including land.

The appellant requested the subject's assessment be reduced to \$48,329, which would reflect a market value of approximately \$145,000, rounded, or \$133.89 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 \$54,995. The subject's assessment reflects a market value of \$165,000, rounded, or \$152.35 per square foot of living area, including land, 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 four comparable sales improved with one-story dwellings that range in size from 1,035 to 1,119 square feet of living area. The homes were built from 1950 and 1989. Each property has a basement and a two-car garage ranging in size from 487 to 669 square feet of building area. The sales occurred from August 2018 to June 2019 for prices ranging from \$163,000 to \$200,000 or from \$147.45 to \$180.34 per square foot of living area, including land. The board of review contends the sales submitted by both parties bracket the subject's market value.

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.

The parties submitted information on eight comparable sales improved with one-story dwellings ranging in size from 888 to 1,172 square feet of living area and built from 1950 to 1989. Less weight is given to appellant's comparable sale #1 due to the lack of a basement and differences from the subject in age. The Board gives less weight to board of review comparable sale #3 due to differences from the subject in age. The six remaining comparables were built from 1950 to 1978 and sold for prices ranging from \$147,000 to \$200,000 or from \$147.45 to \$180.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$165,000, rounded, or \$152.35 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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APPELLANT

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COUNTY

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