



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

APPELLANT: Andrzej Glinski
DOCKET NO.: 19-03565.001-R-1
PARCEL NO.: 19-32-254-005

The parties of record before the Property Tax Appeal Board are Andrzej Glinski, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling, 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: \$18,100
IMPR.: \$72,294
TOTAL: \$90,394

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 two-story dwelling of frame construction with 2,338 square feet of living area. The dwelling was constructed in 1998 and is approximately 22 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 435 square foot two-car garage. The property has a 9,999 square foot site and is located in Algonquin, Algonquin 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 located within 8 blocks from the subject. The comparables have sites ranging in size from 9,599 to 19,136 square feet of land area and are improved with two-story dwellings ranging in size from 2,157 to 2,242 square feet of living area. The dwellings range in age from 22 to 31 years old. The comparables have basements, with two having finished area. Other features of each comparable include central air

conditioning, one fireplace, and a garage ranging in size from 420 to 693 square feet of building area. The comparables sold from November 2017 to April 2019 for prices ranging from \$244,000 to \$261,500 or from \$113.12 to \$116.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,324. The subject's assessment reflects a market value of \$280,000 or \$119.76 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 a grid analysis that includes exterior photographs of both parties' comparable sales that was prepared by the township assessor. The assessor's four comparable sales have sites ranging in size from 9,951 to 11,994 square feet of land area and are improved with two-story dwellings ranging in size from 2,270 to 2,598 square feet of living area. The dwellings range in age from 23 to 29 years old. The comparables have basements, with three having finished area. Other features of each comparable include central air conditioning, one fireplace, and a garage ranging in size from 441 to 671 square feet of building area. The comparables sold from August 2018 to April 2020 for prices ranging from \$275,000 to \$332,000 or from \$109.70 to \$131.33 per square foot of living area, including land. Based on this evidence, the board of review requested no change in 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #1 and #2 due to differences in age and lot size when compared to the subject, respectively. In addition, board of review comparable #2 sold 14 months prior to the January 1, 2019. The Board also gave less weight to comparables #2 and #4 submitted by the board of review as comparable #2 sold in April 2020, not proximate in time to the assessment date at issue and comparable #4 has a larger three-car garage when compared to the subject's two-car garage.

The Board finds the best evidence of market value to be the parties' four remaining comparables which sold proximate in time to the assessment date at issue and similar to the subject in location, lot size, dwelling size, age and most features. However, three comparables have superior finished basement area suggesting downward adjustments to make them more equivalent to the subject. The comparables sold from April 2018 to January 2019 for prices ranging from \$259,900 to \$304,000 or from \$115.92 to \$121.15 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$280,000 or

\$119.76 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, the Board finds appellant's comparable sale #4 which has an unfinished basement like the subject sold for considerably less than the subject's estimated market value as reflected by its assessment. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is 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: December 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

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