



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

APPELLANT: Matthew Wegrzyn  
DOCKET NO.: 19-03575.001-R-1  
PARCEL NO.: 20-06-326-004

The parties of record before the Property Tax Appeal Board are Matthew Wegrzyn, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge, 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:** \$35,269  
**IMPR.:** \$68,768  
**TOTAL:** \$104,037

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 single-family dwelling of frame and masonry trim exterior construction with 2,787 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished partial basement with walkout feature, central air conditioning, a fireplace and a 479 square foot garage. The property has a 12,024 square foot site that reportedly backs to open space and is located in Cary, Algonquin Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased on March 2, 2017 from Timothy F. Guest for a price of \$279,000. The appellant further reported the parties to the transaction were not related and the property was sold by the owner with the assistance of a Realtor who had the property advertised for a period of 221 days.

As further support, the appellant provided a copy of a listing sheet for the subject depicting an original asking price of \$289,000 prior to the sale. Copies of the Warranty Deed, Real Estate Contract and Settlement Statement were also submitted; the Settlement Statement reiterates the date and sale price which further depicts the distribution of commissions to two entities in association with the sale transaction.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the 2017 purchase price for tax year 2019.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,037. The subject's assessment reflects a market value of \$312,142 or \$112.00 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 this appeal, the board of review noted that the appellant's 2019 tax year appeal is based upon a March 2017 purchase price of the subject for \$279,000.

In support of its contention of the correct assessment, the board of review, through the Algonquin Township Assessor's Office, submitted information on three comparable sales located in the subject's subdivision. These parcels range in size from 8,253 to 11,971 square feet of land area, two of which back to a golf course. Each parcel is improved with a two-story single-family dwelling that was built in either 2001 or 2002. The homes range in size from 2,666 to 2,787 square feet of living area and feature basements, one of which has 1,182 square feet of finished area. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 366 to 514 square feet of building area. The comparables sold from April 2018 to May 2019 for prices ranging from \$300,000 to \$320,000 or from \$111.95 to \$118.43 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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.

The appellant submitted data concerning the March 2017 purchase price of the subject property and the board of review submitted data concerning three comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable sale #1 which includes a finished basement which is not a feature of the subject dwelling. The Board gave little weight to the subject's sale price due to the fact the sale did not occur proximate in time to the assessment date at issue of January 1, 2019.

The Board finds the best evidence of market value in the record to be the board of review comparable sales #2 and #3 which are similar to the subject in location, age, dwelling size, foundation type and several features, although the subject presents a superior walkout basement feature which is not present in these comparables. These comparables sold proximate in time to the assessment date at issue in May 2019 for prices of \$312,000 and \$300,000 or for \$111.95 and \$112.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,142 or \$112.00 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on a per-square-foot basis and just slightly higher than the comparables in terms of overall market value. Based on this record and after considering adjustments to these best comparables for differences such as the subject's walkout basement feature, the Board finds the subject is not overvalued and a reduction in the subject's assessment 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:

February 15, 2022



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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