



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

APPELLANT: Ardell Scienski
DOCKET NO.: 19-09517.001-R-1
PARCEL NO.: 06-36-100-014

The parties of record before the Property Tax Appeal Board are Ardell Scienski, 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: \$37,367
IMPR.: \$84,380
TOTAL: \$121,747

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 1.5-story dwelling of wood siding exterior construction with 2,892 square feet of living area. The dwelling was constructed in 1988 and is 31 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 576 square foot garage. The subject property also includes a 1,764 square foot "rural barn metal." The property has an approximately 390,733 square foot site and is located in Marengo, Dunham Township, McHenry County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and property record cards with information on four equity comparables located from 0.80 to 1.30 miles from the subject and each in a different assessment neighborhood code than the subject. The comparables are improved with 1.5-story or 2-story dwellings of brick, frame, stucco or stone and wood exterior construction that range in size from 2,943 to 3,991 square feet of living

area. The homes range in age from 23 to 45 years old. Each comparable has a basement, one with finished area,¹ central air conditioning, one fireplace and a garage ranging in size from 462 to 1,075 square feet of building area. Comparable #1 has a 2,160 square foot “rural barn metal” and comparable #4 has a 960 square foot “rural utility metal” building. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$47,871 to \$69,528 or from \$16.27 to \$19.06 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to \$67,224 or \$23.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,747. The subject has an improvement assessment of \$84,380 or \$29.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses, one with equity comparables and one with market value comparables. The Board finds the board of review’s comparable sales are not responsive to the appellant’s equity argument, and therefore shall not be further analyzed or discussed. The board of review also submitted exterior photographs of the subject property, an aerial plat of the subject property, a map depicting the subject and proximity to its equity comparables and the property record card for the subject property.

The four equity comparables submitted by the board of review, based on street address and map, are located in close proximity to the subject property. The comparables are improved with 1-story to 2-story dwellings of frame or vinyl exterior construction that range in size from 2,122 to 2,770 square feet of living area. The homes were built from 1986 to 2002. Three comparables have a basement. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 576 to 912 square feet of building area. Two comparables have either one or two rural barn or utility buildings and one comparable has a wooden stable. The comparables have improvement assessments that range from \$53,748 to \$102,731 or from \$20.45 to \$38.08 per square foot of living area.

The board of review also submitted written comments arguing the subject property was purchased in 2015 for \$330,000 and sold in July 2020 for a price of \$395,000. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject

¹ The property record card for appellant’s comparable #4 reported the property to include 576 square feet of finished basement area.

property. 86 Ill.Admin.Code §1910.65(b). 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 eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 which differ from the subject in age, dwelling size, proximity to the subject and/or presence of an inground swimming pool. The Board also gives less weight to the board of review's comparables #2 and #4 which differ from the subject in age, dwelling size and/or foundation type.

The Board finds the best evidence of assessment equity to be the remaining comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$57,777 to \$102,731 or from \$18.19 to \$38.08 per square foot of living area. The subject's improvement assessment of \$84,380 or \$29.18 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: July 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ardell Scienski
2002 Grey Falcon Circle SW
Vero Beach, FL 32962

COUNTY

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