



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

APPELLANT: William Nowak
DOCKET NO.: 20-06728.001-R-1
PARCEL NO.: 14-25-403-003

The parties of record before the Property Tax Appeal Board are William Nowak, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$34,430
IMPR.: \$69,650
TOTAL: \$104,080

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 2020 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 one-story ranch dwelling of frame exterior construction with 1,603 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement with finished area, a fireplace and a two-car attached garage. The property also has a 1,360 square foot stable and two storage sheds.¹ The property has a 4.69-acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales. The comparables have sites that range in size from .59 of an acre to 2.88 acres of land area. The comparables are improved with

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which disclosed the property has a stable and two storage sheds that were not reported or refuted by the appellant.

one-story dwellings of brick or brick and frame exterior construction ranging in size from 1,016 to 2,740 square feet of living area. The dwellings were built from 1949 to 2020. Two comparables each have a basement, one of which is an English style and one of which has finished area. Each comparable has central air conditioning, a fireplace and either a one-car, a two-car or a three-car attached garage. The comparables sold from March 2019 to August 2020 for prices ranging from \$75,000 to \$351,000 or from \$27.37 to \$186.02 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$84,512, which would reflect a market value of \$253,561 or \$158.18 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,080. The subject's assessment reflects a market value of \$311,990 or \$194.63 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue.

The board of review submitted a spreadsheet, prepared by the township assessor, which lists five comparable sales, where comparables #1 through #3 are identified as the appellant's comparable sales, which were previously described and comparables #4 and #5 are identified as the township assessor's comparable sales. The assessor also submitted property record cards for the subject and both parties' comparables, as well as a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. The assessor reported that the appellant's comparables are located from 1.99 to 5.60 miles from the subject property. The assessor contends the sale price reported of \$75,000 for the appellant's comparable #1 is for land only and the dwelling has a pro-rated assessed value due to the new construction. The board of review disclosed that the appellant's comparable #3 has a 1,152 square foot barn.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on two comparable sales. The comparables are located either 1.83 or 3.97 miles from the subject property and have sites that contain either 1.28 or 1.94 acres of land area. The comparables are improved with ranch dwellings of brick and vinyl siding or frame and brick exterior construction with 1,232 or 1,468 square feet of living area. The dwellings were built in 1955 or 1963. The comparables each have a basement with finished area, one of which is an English style. Each comparable has central air conditioning and a two-car attached garage. One comparable has a fireplace and one comparable has a detached garage containing 1,200 square feet of building area. The comparables sold in July and October 2020 for prices of \$337,900 and \$310,000 or for \$230.18 and \$251.62 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of 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.

The record contains five suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their dissimilar dwelling age and/or dwelling size. Furthermore, the sale of the appellant comparable #1 is for land only and the dwelling has a pro-rated assessed value due to the new construction and the appellant's comparable #2 lacks a basement foundation, a feature of the subject.

The Board finds the best evidence of market value to be the two comparable sales presented by the board of review, which are similar to the subject in location, dwelling size, design, age and some features. The comparables sold in July and October 2020 for prices of \$337,900 and \$310,000 or for \$230.18 and \$251.62 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$311,990 or \$194.63 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value but falls below the comparables on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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:

May 16, 2023



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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