



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

APPELLANT: Michael Zwickzynski  
DOCKET NO.: 20-06729.001-R-1  
PARCEL NO.: 14-19-126-002

The parties of record before the Property Tax Appeal Board are Michael Zwickzynski, 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:** \$31,146  
**IMPR.:** \$192,757  
**TOTAL:** \$223,903

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 two-story dwelling of brick exterior construction with 4,781 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, a fireplace and a four-car garage. The property has a 3.24-acre site and is located in Woodstock, 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 1.48 to 2.40 acres of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,539 to 6,069 square feet of living area. The dwellings were built from 1986 to 2002. The comparables each have a basement, two of which have finished area and one of which is a walk-out. Each comparable has central air conditioning, a fireplace and a three-car garage. Two comparables

each have an inground swimming pool. The comparables sold from March 2019 to November 2020 for prices ranging from \$405,000 to \$740,000 or from \$114.44 to \$121.93 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$186,631, which would reflect a market value of \$559,949 or \$117.12 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 \$223,903. The subject's assessment reflects a market value of \$671,172 or \$140.38 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 six comparable sales, where comparables #1 through #3 are identified as the appellant's comparable sales, which were previously described and comparables #4 through #6 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 .68 to .94 of a mile from the subject property. The assessor asserted the subject property purportedly sold in April 2021 for a price of \$730,000 or for \$152.69 per square foot of living area, including land, a date subsequent to the January 1, 2020 assessment date. In support of this claim, the assessor submitted a Multiple Listing Service (MLS) listing printout from the Coldwell Banker Realty website. The printout depicts the subject property sold for a price of \$730,000 but does not disclose a date of sale.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales. The comparables are located from .19 to .94 of a mile from the subject property and have sites that range in size from 2.50 to 4.95 acres of land area. The comparables are improved with two-story dwellings of brick, frame and stone or brick and stucco exterior construction ranging in size from 4,143 to 5,929 square feet of living area. The dwellings were built in 1996 or 2008. The comparables each have a walk-out basement, two of which have finished area. Each comparable has central air conditioning, two or three fireplaces and a two-car or a three-car garage. Two comparables each have an inground swimming pool. The comparables sold from January 2019 to September 2020 for prices of \$753,500 to \$940,000 or from \$151.40 to \$181.87 per square foot of living area, including land. 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 six suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as the board of review comparable identified as comparable #6 in the board of review's spreadsheet due to differences from the subject in age and/or dwelling size.

The Board finds the best evidence of market value to be the two remaining 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 January 2019 or May 2020 for prices of \$753,500 and \$800,000 or for \$151.40 and \$181.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$671,172 or \$140.38 per square foot of living area, including land, which falls well below the two best comparable sales in the record, both in terms of overall market value and on a price per square foot basis. This evidence suggests the subject property may be under-assessed. However, the board of review did not request an increase in the subject's assessment. Based on this record, the Board finds the appellant failed to demonstrate the subject property was overvalued based on a preponderance of the evidence in the record. Therefore, 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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