



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

APPELLANT: Richard Naponell
DOCKET NO.: 20-06731.001-R-1
PARCEL NO.: 14-35-401-009

The parties of record before the Property Tax Appeal Board are Richard Naponell, 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: \$38,650
IMPR.: \$159,086
TOTAL: \$197,736

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 frame and brick exterior construction with 4,243 square feet of living area. The dwelling was constructed in 2008. Features of the home include an English basement with finished area, central air conditioning, three fireplaces and a three-car garage. The property has a 1.02-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 contain 1.01 or 1.04 acres of land area. The comparables are improved with two-story dwellings of stone and frame or brick and frame exterior construction ranging in size from 3,047 to 4,460 square feet of living area. The dwellings were built in 1991 or 1992. Each comparable has a basement with finished area, central air conditioning, a fireplace and a three-car garage. Two

comparables each have an inground swimming pool. The comparables sold in September 2020 for prices ranging from \$350,000 to \$415,000 or from \$90.58 to \$136.20 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$158,743, which would reflect a market value of \$476,277 or \$112.25 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 \$197,736. The subject's assessment reflects a market value of \$592,734 or \$139.70 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, listing 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 .51 to .59 of a mile from the subject property.

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 .17 to .28 of a mile from the subject property and have sites that contain 1 acre or 1.02 acres of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,584 to 3,825 square feet of living area. The dwellings were built in 1998 or 1999. The comparables each have an English basement, one of which has finished area. Each comparable has central air conditioning, one to three fireplaces and a three-car garage. One comparable has an inground swimming pool. The comparables sold from August 2019 to June 2020 for prices of \$549,000 to \$650,000 or from \$143.53 to \$181.36 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 due to their older dwelling ages and/or smaller dwelling sizes when compared to the subject. The Board has given reduced weight to board of review comparable #1 as it has an inground swimming pool, unlike the subject and a smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the two remaining comparable sales submitted by the board of review, which are similar to the subject in location, dwelling size, design and some features. However, the Board finds these comparables have somewhat smaller dwelling sizes that are 9 or 10 years older than the subject dwelling and one comparable also lacks finished basement area, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold in August and October 2019 for prices of \$549,000 and \$557,000 or for \$143.53 and \$146.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$592,734 or \$139.70 per square foot of living area, including land, which is greater than two best comparable sales in the record in terms of overall market value but below the comparable sales on a price per square foot basis. The subject's higher overall market value appears to be justified given its superior dwelling size and newer age. Therefore, 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

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

APPELLANT

Richard Naponell, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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