



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

APPELLANT: Nannette Mroz  
DOCKET NO.: 20-06753.001-R-1  
PARCEL NO.: 15-18-429-001

The parties of record before the Property Tax Appeal Board are Nannette Mroz, 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:** \$31,731  
**IMPR.:** \$56,946  
**TOTAL:** \$88,677

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 and vinyl exterior construction with 1,992 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning, three fireplaces and a 990 square foot detached garage with 2-car capacity. The lake front property has an approximately 21,344 square foot site and is located in McHenry, 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 located within 0.49 of a mile from the subject property.<sup>2</sup> The comparables have lake front sites that range in size from 9,148 to 13,068

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card submitted by the board of review which includes a sketch of the subject's improvements and was not refuted by the appellant.

<sup>2</sup> The Board finds the best description of the appellant's comparables was found in the property record cards for the properties which were submitted by the board of review and not refuted by the appellant.

square feet of land area and are improved with a two-story or a split-level dwelling of frame or vinyl exterior construction that range in size from 1,218 to 1,801 square feet of living area. The dwellings were built from 1935 to 1960. One comparable has a finished lower level and two comparables each have a crawl space foundation. Two homes have central air conditioning, and each home has one fireplace and a 2-car garage. The properties sold in November 2019 and May 2020 for prices ranging from \$100,000 to \$238,500 or from \$82.10 to \$132.43 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$83,000 which reflects a market value of \$249,025 or \$125.01 per square foot of living area, land included, when applying 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 \$88,677. The subject's assessment reflects a market value of \$265,818 or \$133.44 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.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located from 0.02 of a mile to 1.51 miles from the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparables #1, #2 and #3, respectively, which were previously described. Board of review comparables #4 through #7 have lake front sites that range in size from 5,227 to 16,553 square feet of land area and are improved with two-story dwellings of vinyl, frame, aluminum or frame and vinyl exterior construction that range in size from 1,506 to 1,992 square feet of living area. The homes were built from 1938 to 1955. Three comparables have a partial basement with finished area and one comparable has a crawl space foundation. Each home has central air conditioning, two comparables each have one fireplace and three comparables have either a 1-car or a 2-car garage. The properties sold from March 2019 to June 2020 for prices ranging from \$160,000 to \$270,000 or from \$80.32 to \$170.98 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant contended the board of review's four comparable properties are located more than two miles from the subject, arguing comparable sales should be located within one mile of the subject property. Furthermore, the appellant noted that the board of review's four comparables are located in Island Lake while the subject is located in McHenry.

### **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 seven comparable sales for the Board's consideration, as three comparables were common to both parties. The Board gives less weight to appellant comparable #3/board of

review comparable #3, which differs in design when compared to the subject. The Board gives less weight to board of review comparables #4, #5, #6 and #7 which are located more than one mile from the subject property and outside of McHenry.

The Board finds the best evidence of market value to be appellant comparables #1 and #2 and board of review comparables #1 and #2, two of the common comparables. These two best comparables are more similar to the subject in location and design but have varying degrees of similarity to the subject in age, lot size, dwelling size and other features. These best comparables sold in May 2020 for prices of \$138,000 and \$238,500 or for \$92.00 and \$132.43 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$249,025 or \$125.01 per square foot of living area, including land, which falls above the two best comparable sales on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. Given the subject's newer age, larger site size and larger dwelling size relative to the two best comparables, a market value above the two best comparables appears to be warranted. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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

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 21, 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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