



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

APPELLANT: Margaret A. Kedzierzawski  
DOCKET NO.: 20-06765.001-R-1  
PARCEL NO.: 10-18-451-015

The parties of record before the Property Tax Appeal Board are Margaret A. Kedzierzawski, 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:** \$19,344  
**IMPR.:** \$60,656  
**TOTAL:** \$80,000

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 dwelling of brick exterior construction with 2,277 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include a basement with finished area, non-functioning central air conditioning,<sup>1</sup> a 2-car, 552 square foot garage and a 405 square foot inground heated swimming pool.<sup>2</sup> The property has an approximately 51,336 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.01 of a mile to 3.0

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<sup>1</sup> The appellant reported the dwelling's central air conditioning unit was non-functioning.

<sup>2</sup> The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review. The property record card reported the subject property has finished basement area and a heated inground swimming pool, features which were not disclosed nor refuted by the appellant.

miles from the subject property and where comparable #1 is also located in the same neighborhood code as the subject property. The comparables have sites that range in size from 11,987 to 44,497 square feet of land area and are improved with one-story dwellings of brick, frame or frame and masonry exterior construction that range in size from 1,768 to 2,766 square feet of living area. The dwellings were built from 1986 to 2004. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 460 to 672 square feet of building area. Three comparables have one or two fireplaces. The properties sold from August 2019 to May 2020 for prices ranging from \$187,250 to \$250,000 or from \$90.38 to \$134.25 per square foot of living area, land included.

The appellant also submitted comments contending the subject dwelling is 33 years old, that “everything is original” and that the “house needs a lot of repairs.” In support of this contention the appellant submitted a list of repair items along with photographs. The photographs depict a window which appears to have moisture issues at the framing, fixtures and windowpane. Flooring photographs portray worn carpeting and dated vinyl flooring surfaces. Other photographs show dated bathroom features and wear and tear identified as kitchen cabinetry as well as an interior door. Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$75,000 which reflects a market value of \$225,023 or \$98.82 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 \$80,000. The subject's assessment reflects a market value of \$239,808 or \$105.32 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 response to the subject’s appeal, the McHenry Township Assessor submitted comments arguing the township had reduced the subject’s assessment to the level requested by appellant based on testimony. In support of this argument, the township submitted a copy of the appellant’s Residential Assessment Appeal for 2020 Assessment Year, wherein the appellant requested a total assessment of \$80,000 for the subject property. The township critiqued the appellant’s comparables contending comparable #2 was not an arm’s length transaction as it was a sale between related parties and that comparables #3 and #4 are located in the McHenry School District which the assessor argued is considered very different from the subject’s Johnsburg School District. Furthermore, the township contended comparable #4 was a foreclosure transaction with “significant condition issues.”

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.01 of a mile to 3.27 from the subject property. Board of review comparable #1 is the same property as the appellant’s comparable #1. The comparables have sites that range in size from 34,426 to 44,705 square feet of land area and are improved with one-story dwellings that range in size from 1,560 to 2,146 square feet of living area. The homes were built from 1975 to 1991. Each comparable has a basement, two with finished area, central air conditioning and a 2-car garage. Three comparables each have one fireplace, comparable #2 has an inground swimming pool and comparable #4 has an enclosed porch. The properties sold from June 2019 to May 2020 for prices ranging from \$227,500 to \$335,000 or

from \$128.68 to \$163.46 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 one property was common to both parties. The Board gives less weight to appellant comparables #2, #3 and #4 along with board of review comparables #3 and #4 which are located less proximate to the subject than other comparables in the record.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparable #2, including the common property, which are more similar to the subject in location, age, site size, design and other features. These two best comparables sold in August 2019 and May 2020 for prices of \$227,500 and \$335,000 or for \$128.68 and \$156.10 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$239,808 or \$105.32 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis and falls below the two best comparables on a per square foot basis. 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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