



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

APPELLANT: Nicholas Szara & Gina Kosiba
DOCKET NO.: 20-06766.001-R-1
PARCEL NO.: 14-30-127-002

The parties of record before the Property Tax Appeal Board are Nicholas Szara and Gina Kosiba, the appellants, 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: \$22,255
IMPR.: \$78,718
TOTAL: \$100,973

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 is improved with a two-story dwelling of vinyl siding and brick exterior construction containing 2,636 square feet of living area.¹ The dwelling was constructed in 1980 and is approximately 40 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached two-car garage with 468 square feet of building area. The property has a site with approximately 1.1 acres located in Crystal Lake, Nunda Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. On the appeal petition the appellants identified the subject property as an owner-occupied dwelling. In support of their

¹ The Board finds the best evidence of the size of the subject dwelling was a copy of the subject's property record card submitted by the board of review that contained a schematic diagram with dimensions and calculations of the living area associated with the house.

overvaluation argument the appellants submitted information on three comparable sales improved with two story dwellings of frame, vinyl siding, or frame and brick exterior construction that range in size from 2,265 to 2,534 square feet of living area. The homes were built from 1972 to 1987. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a two-car garage. The comparables are located from approximately 1.75 to 3.37 miles from the subject property and have sites ranging in size from approximately 1.06 to 1.2 acres.² These properties sold from February 2020 to June 2020 for prices ranging from \$280,000 to \$287,000 or from \$113.26 to \$123.69 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$95,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,973. The subject's assessment reflects a market value of \$302,677 or \$114.82 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 "Notes on Appeal" also disclosed 2019 was the first year of the general assessment period and that a township equalization factor of 1.0518 was applied in 2020.

In support of its contention of the correct assessment the board of review submitted a grid analysis using the three comparables sales presented by the appellants and an additional comparable identified by the township assessor. The additional comparable is composed of a two-story dwelling of frame and brick construction containing 2,346 square feet of living area. The home was built in 1965 with features that include a crawl space foundation, central air conditioning, one fireplace and a two-car garage. The comparable has a .5-acre site and is located approximately .39 miles from the subject property. This property sold in July 2020 for a price of \$300,000 or \$127.88 per square foot of living area, including land.

The board of review also submitted a copy of a decision involving the subject property issued by the Property Tax Appeal Board for the previous tax year in Docket No. 19-02560.001-R-1 reducing the subject's assessment to \$96,000 based on an agreement of the parties. The board of review explained that in the 2020 tax year the assessment as established by the Property Tax Appeal Board for the 2019 tax year was carried forward by the board of review subject to the equalization factor of 1.0518. The board of review further asserted that the comparable sales submitted by both parties had a median sales price of \$123.66 per square foot of living area, which would increase the subject's 2020 assessment. The board of review requested no change be made to the 2020 assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² Some of the descriptive data about the appellants' comparables is taken from the grid analysis submitted by the board of review.

Initially, the Board finds the record contains four sales submitted by the parties with varying degrees of similarity to the subject property. These comparables sold for prices ranging from \$280,000 to \$300,000 or from \$113.26 to \$127.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,677 or \$114.82 per square foot of living area, including land, which is slightly above the range on a total price basis but within the range on a price per square foot of living area basis. The subject's overall higher value is justified given its larger dwelling size in relation to the comparables submitted by the parties. The Board finds these sales demonstrate the subject's assessment is reflective of the property's fair cash value.

Second, the Board finds the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under docket number 19-02560.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$96,000 based on an agreement of the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Applying section 16-185 of the Property Tax Code, the Board finds that the assessment established by this Board for the prior tax year should be carried forward to the 2020 tax year subject only to any township equalization factor applied in 2020. The record disclosed the 2019 and 2020 are within the same general assessment period, the record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that decision of the Property Tax Appeal Board for the 2019 tax year had been reversed or modified upon review. The Property Tax Appeal Board finds the record disclosed the McHenry County Board of Review, in establishing the 2020 assessment, carried forward the assessment as established by the Property Tax Appeal Board for the 2019 tax year of \$96,000 adjusted by the 2020 township equalization factor of 1.0518. The Board finds that the board of review properly applied section 16-185 of the Property Tax Code and no change in the assessment is 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



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:

December 20, 2022



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

Nicholas Szara & Gina Kosiba
7803 Hillside Road
Crystal Lake, IL 60012

COUNTY

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

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Date:

May 16, 2023



Clerk of the Property Tax Appeal Board

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