



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

APPELLANT: Kazimierz Chlosta
DOCKET NO.: 20-06927.001-R-1
PARCEL NO.: 19-11-379-019

The parties of record before the Property Tax Appeal Board are Kazimierz Chlosta, 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: \$20,318
IMPR.: \$80,799
TOTAL: \$101,117

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 siding exterior construction with 2,453 square feet of living area. The dwelling was constructed in 1993 and is approximately 27 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 441 square foot garage. The property has a 9,600 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, two of which are located in the same subdivision as the subject. The comparables are improved with two-story dwellings that range in size from 2,416 to 2,583 square feet of living area and are 26 to 32 years old. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 420 to 630 square feet of building area. The comparables have sites ranging in size from 9,600 to 18,731 square feet of land area with land

assessments ranging from \$8,402 to \$20,318 or \$.54 to \$2.12 per square foot of land area. The comparables have improvement assessments that range from \$61,517 to \$82,297 or from \$25.08 to \$33.96 per square foot of living area.¹ Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$83,677.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,117. The subject property has a land assessment of \$20,318 or \$2.12 per square foot of land area and an improvement assessment of \$80,799 or \$32.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine equity comparables with the same subdivision as the subject property. Board of review comparable #1 is a duplicate of appellant's comparable #1. The comparables are improved with two-story dwellings with each having 2,453 or 2,463 square feet of living area. The homes were built from 1990 to 1995. The comparables have basements, four of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage with 441 square feet of building area. The comparables have sites ranging in size from 9,188 to 13,784 square feet of land area with each having a land assessment of \$20,318 or from \$1.47 to \$2.21 per square foot of land area. The comparables have improvement assessments that range from \$61,517 to \$87,831 or from \$25.08 to \$35.66 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted twelve equity comparables for the Board's consideration which includes the parties' common comparable.

As to the land assessment, the Board gives less weight to appellant's comparables #3 and #4 along with board of review comparable #2 due to a larger land size and/or location within a different subdivision than the subject. The Board finds the best evidence of assessment equity to be the remaining comparables in the record which includes the common comparable. These comparables are most similar in location and size. Each comparable has a land assessment of \$20,318 or from \$1.80 to \$2.21 per square foot of land area. The subject's land assessment of \$20,318 or \$2.12 per square foot of land area is identical to the comparables on an overall basis

¹ The appellant's grid analysis reported the market values for the subject and the four comparables instead of their assessments. The assessment breakdown for land and improvements for each property was gleaned from the Property Details printout from McHenry County that were submitted by the appellant.

and within the range on a per square foot basis. Based on this evidence, the Board finds the subject's land assessment is supported.

As to the improvement assessment, the Board gives less weight to the appellant's comparables #3 and #4 which are located in a different subdivision than the subject. The Board gives less weight to board of review comparables #3, #4, #6 and #7 which have finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which includes the common comparable. These comparables are similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$61,517 to \$80,846 or from \$25.08 to \$32.96 per square foot of living area. The subject's improvement assessment of \$80,799 or \$32.94 per square foot of living area is within the range established by the best equity comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and 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



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: November 22, 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

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COUNTY

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