



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

APPELLANT: Richard & Deborah Kereluk
DOCKET NO.: 20-07101.001-R-1
PARCEL NO.: 19-32-329-018

The parties of record before the Property Tax Appeal Board are Richard & Deborah Kereluk, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$35,014
IMPR.: \$100,415
TOTAL: \$135,429

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame and masonry exterior construction with 3,373 square feet of living area. The dwelling was constructed in 1997. Features of the home include a walk out finished basement, central air conditioning, two fireplaces and a garage with 843 square feet of building area. The property has an 11,610 square foot site and is located in Algonquin , Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located in the same neighborhood as the subject and within 0.24 of a mile from the subject. The comparables are reported to be improved with 2-story dwellings ranging in size from 3,065 to 3,475 square feet of living area that were built from 1992 to 1998. Each comparable is reported to have a basement, central air conditioning, a fireplace and a garage ranging in size from 518 to 821 square feet of building area. The comparables sold from May 2019 to June 2020 for prices ranging from \$315,000 to

\$400,000 or from \$102.77 to \$115.11 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,429. The subject's assessment reflects a market value of \$405,962 or \$120.36 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, through the township assessor, submitted a grid analysis of both parties comparables. The grid analysis disclosed that the appellants' comparables #1, #2, #3, #5 and #6 have sites ranging in size from 12,472 to 17,975 square feet of land area and each has a basement with finished area.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located in the same neighborhood as the subject and within 0.15 of a mile from the subject. The comparables have sites of 11,443 and 13,560 square feet of land area. The comparables are improved with 2-story dwellings with 2,826 or 3,523 square feet of living area. The dwellings were built in 1995 and 1998. Each comparable has a basement, one with finished area, central air conditioning, one or three fireplaces and a garage with either 705 or 719 square feet of building area. The comparables sold in January and May 2020 for prices of \$388,000 and \$500,000 or for \$137.30 and \$141.92 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued the board of review did not criticize or discuss the appellants' comparables and that the appellants have met the burden of proof and the subject property is over assessed.

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.

The record contains eight suggested comparable sales for the Board's consideration that are relatively similar to the subject in location, design, age, dwelling size and some features. The comparables sold for prices ranging from \$315,000 to \$500,000 or from \$102.77 to \$141.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$405,962 or \$120.36 per square foot of living area, including land, which falls within the range by the comparable sales in the record. Based on this record and after considering adjustments to the 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: June 27, 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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COUNTY

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