



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

APPELLANT: Thomas & Cynthia Smosna
DOCKET NO.: 20-07139.001-R-1
PARCEL NO.: 09-07-107-017

The parties of record before the Property Tax Appeal Board are Thomas & Cynthia Smosna, 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 A Reduction 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: \$24,343
IMPR.: \$34,037
TOTAL: \$58,380

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 1-story dwelling of frame exterior construction with 704 square feet of living area.¹ The dwelling was constructed in 1945. Features of the home include a walk-out basement with finished area, central air conditioning, and a fireplace. The property has a 7,953 square foot site and is located in Wonder Lake, McHenry Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .84 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of 1-story dwellings ranging in size from 612 to 780 square feet of living area. The homes were

¹ Details not reported by the appellants were drawn from the subject's property record card submitted by the board of review.

built from 1937 to 1958. Each dwelling has a basement. Three comparables have central air conditioning and one comparable has a fireplace. The comparables sold from August 2018 to August 2020 for prices ranging from \$99,000 to \$179,000 or from \$134.15 to \$243.54 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$50,019, for an estimated market value of \$150,072 or \$213.17 per square foot of living area, including land, 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 \$67,367. The subject's assessment reflects a market value of \$201,939 or \$286.85 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 three comparable sales located within .43 of a mile of the subject and within the subject's assessment neighborhood. Comparable #1 is the same property as appellant comparable #1. The comparables consist of 1-story or part 1.5-story and part 1-story dwellings of frame exterior construction ranging in size from 735 to 1,040 square feet of living area. The dwellings were built from 1935 to 1947. Each dwelling has central air conditioning and a basement with one having finished area. Two comparables each have a fireplace and two comparables each have a one-car garage. The parcels range in size from 7,582 to 11,033 square feet of land area. The comparables sold from August 2019 to August 2020 for prices ranging from \$179,000 to \$203,000 or from \$187.50 to \$243.54 per square foot of living area, including land. The board of review also submitted a memorandum in which it contended that appellants comparables #2 and #3 are not waterfront properties like the subject and appellants comparable #4 sold less proximately to the lien date at issue. Based on this evidence, the board of review requested confirmation of the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellants' comparables #2 through #4 due to their locations in relation to the subject or their remote sale date for valuation as of January 1, 2020. The Board also gives reduced weight to board of review comparable #3 due to its significantly larger dwelling compared to the subject.

The Board finds the best evidence of market value to be the parties' common comparable and board of review comparable #2, which are similar to the subject in age, location, and some features, noting that board of review comparable #2 has a larger dwelling and a one-car garage

unlike the subject suggesting downward adjustments would be necessary to make it more equivalent to the subject. These most similar comparables sold for prices of \$179,000 and \$203,000 or for \$238.82 and \$243.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,939 or \$286.85 per square foot of living area, including land, which is bracketed by the best comparable sales in this record overall and above the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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:

May 16, 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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APPELLANT

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COUNTY

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