



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

APPELLANT: Miroslaw Majzner  
DOCKET NO.: 21-06654.001-R-1  
PARCEL NO.: 19-26-251-027

The parties of record before the Property Tax Appeal Board are Miroslaw Majzner, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:** \$46,335  
**IMPR.:** \$139,224  
**TOTAL:** \$185,559

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 2021 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 exterior construction with 4,374 square feet of living area. The dwelling was constructed in 2002. Features of the home include a walk-out basement, central air conditioning, three fireplaces and an 858 square foot attached garage.<sup>1</sup> The property has an approximately 1.26-acre site with a river front view and is located in Algonquin, Algonquin 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 in Algonquin. The appellant did not disclose the proximity of the comparables in relation to the subject but did include a computer generated Lake County GIS map depicting the locations of the subject and the

---

<sup>1</sup> Descriptive information regarding the subject not provided by the appellant is found in the evidence presented by the board of review.

comparables. The comparables have sites that range in size from .90 to 1.57 acres of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 4,324 to 6,244 square feet of living area. The dwellings were built from 1942 to 2003. Three comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, at least one fireplace and a garage ranging in size from 658 to 1,727 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from December 2018 to September 2020 for prices ranging from \$490,000 to \$665,000 or from \$104.52 to \$115.23 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$160,364, which would reflect a market value of \$481,140 or \$110.00 per square foot of living area, including land, when using 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 \$185,559. The subject's assessment reflects a market value of \$557,067 or \$127.36 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for McHenry County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on four comparable sales that are located in Algonquin and from .10 of a mile to 1.36 miles from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #4. The board of review reported that comparable #3 consists of two parcels. The comparables have combined total sites that range in size from .86 to 1.39 acres of land area, each with a river front view. The comparables are improved with two-story dwellings that range in size from 3,046 to 4,990 square feet of living area. The board of review did not disclose the exterior construction of the comparable dwellings. The dwellings were built from 1942 to 2003. The comparables each have a basement, two of which have finished area and one is described as partially exposed. Each comparable has central air conditioning, one to three fireplaces and either an attached garage or a detached garage ranging in size from 729 to 1,136 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from May 2020 to June 2021 for prices ranging from \$425,000 to \$799,000 or from \$115.23 to \$236.11 per square foot of living area, including land.

The assessor adjusted the comparables for differences from the subject resulting in adjusted sale prices ranging from \$526,174 to \$833,421 and a median adjusted sale price of \$555,807.

The assessor noted that the subject includes a secondary PIN, identified as 19-26-252-001 and the data for the subject shown in the assessor's grid analysis includes both PINs.<sup>2</sup> The assessor argued that the appellant's comparables #1 and #3 are located on the other side of Fox River, and the appellant's comparable #2 sold in 2018. The assessor contends that properties on the subject road are mostly on one side of the road and have river access on the other side of the road. The assessor provided three comparable sales and used one of the appellant's sales. The assessor

---

<sup>2</sup> Although the board of review revealed the appellant owns a secondary PIN identified as 19-26-252-001, the Board finds the appellant did not appeal the assessment of this parcel, therefore it will not be further addressed in this analysis.

asserted that board of review comparable #3 is most similar to the subject due to its location in the subject's subdivision.

The board of review reiterated the assessor's comments and also contended that board of review comparable #3 is the best comparable due to its similar age and style, as well as being located on the same street with similar views and amenities as the subject. According to the board of review, although the square footage of this comparable is slightly smaller, the adjusted market value still represents a significant reflection of homes in that subdivision.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of seven comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables #1, #2 and #3, as well as board of review comparable and #4 due to differences from the subject in age and/or dwelling size. Moreover, the appellant's comparables #1 and #2 have sale dates occurring in 2018 and 2019, less proximate in time to the lien date at issue than the remaining sales in the record.

The Board finds the best evidence of market value to be the parties' common comparable and board of review comparables #1 and #3, which sold proximate in time to the January 1, 2021 assessment date and are relatively similar to the subject in location, design and age. However, the Board finds the common comparable and board of review comparable #1 are somewhat larger in dwelling size, while board of review comparable #3 is somewhat smaller in dwelling size when compared to the subject suggesting adjustments would be required to make the comparables more equivalent to the subject. Additionally, board of review comparables #1 and #3 have finished basement area and board of review comparable #3 has an inground swimming pool, neither of which are features of the subject, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these three comparables sold in May 2020 and May 2021 for prices ranging from \$575,000 to \$799,000 or from \$115.23 to \$236.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$557,067 or \$127.36 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. Based on this record, and after considering adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

December 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mirosław Majzner, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

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