



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

APPELLANT: Cynthia Komarek
DOCKET NO.: 21-06662.001-R-1
PARCEL NO.: 14-26-251-003

The parties of record before the Property Tax Appeal Board are Cynthia Komarek, 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 an increase 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: \$40,717
IMPR.: \$107,774
TOTAL: \$148,491

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 and frame exterior construction with 3,235 square feet of living area. The dwelling was constructed in 2001. Features of the home include an English style basement with finished area, central air conditioning, a fireplace and a three-car garage. The property has an approximately 1.06-acre site and is located in Prairie Grove, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same subdivision as the subject. The comparables have sites that range in size from 1.07 to 1.36 acres of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 4,115 to 4,498 square feet of living area. The dwellings were built from 2000 to 2006. The comparables each have a basement, one of which is a walk-out and

two of which are English style with finished area. Each comparable has central air conditioning, one or two fireplaces and a three-car garage. The comparables sold from March 2018 to June 2020 for prices ranging from \$419,000 to \$510,000 or from \$97.94 to \$123.94 per square foot of living area, including land. These comparables have total assessments ranging from \$161,208 to \$178,103 or from \$37.68 to \$40.90 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$112,664, which would reflect a market value of \$338,026 or \$104.49 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 \$139,138 or \$43.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$417,706 or \$129.12 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 a spreadsheet with information on five comparable sales, where comparables #1 through #3 are identified as the taxpayer comparables, which were previously described and where the assessor identified the township comparables as #4 and #5. The township comparables #4 and #5 have sites that contain 1.14 and 1.13 acres of land area that are improved with two-story dwellings of frame and brick or brick and stucco exterior construction with 3,638 and 3,243 square feet of living area that were built in 1999 and 2001, respectively. Each comparable has an English style basement with finished area, central air conditioning, one or three fireplaces and a three-car garage. The comparables sold in May and July 2021 for prices of \$570,000 and \$645,000 or for \$175.76 and \$177.30 per square foot of living area, including land. These two comparables have total assessments of \$147,412 and \$172,414 or \$45.46 and \$47.39 per square foot of living area, land included.

The board of review also submitted a memorandum prepared by the township assessor, aerial photographs depicting the locations of both parties' comparables in relation to the subject, as well as property record cards for the subject and both parties' comparables. The assessor argued that taxpayer comparable #1 is 880 square feet larger than the subject and that taxpayer comparables #2 and #3 had sale dates that occurred in 2018, which are not proximate to the January 1, 2021 valuation date. The assessor asserted the two township comparables sold more proximate to the January 1, 2021 valuation date. After reviewing all five properties submitted by the parties, the assessor contends the median sale price of the most similar comparable homes is \$175.76 per square foot of living area, including land, which would indicate an increase in the subject's market value to \$568,584 with an assessed value to \$189,509, when using the statutory level of assessment of 33.33%. The assessor, who is not a party to the appeal, requested confirmation of the subject's 2021 assessment.

In its memorandum, the board of review contends that the township, used the three comparables submitted by the appellant and provided two additional comparable sales, all of which are located in the subject's community. The board of review argued that the appellant's comparables/board of review's comparables #2 and #3 sold in early and mid 2018, less proximate to the January 1, 2021 lien date. Additionally, the board of review argued that the

parties' three common comparables are from 22% to 28% larger in dwelling size when compared to the subject. The board of review agrees with the assessor's analysis that the median sale price of the best comparables is \$175.76 per square foot of living area, including land, which is higher than the subject's estimated market value as reflected by its assessment. Based on this evidence, the board of review opined that the subject property is underassessed.

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 record fails to support a reduction but does support an increase in the subject's assessment.

The record contains five comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their larger dwelling sizes, when compared to the subject and/or their sale dates which occurred in 2018 are less proximate in time to the assessment date at issue than are the sales provided by the board of review.

The Board finds the best evidence of market value to be the two comparable sales submitted by the board of review, which sold more proximate in time to the assessment date at issue and are overall most similar to the subject in location, dwelling size, design, age and some features. These two properties sold in May and July 2021 for prices of \$570,000 and \$645,000 or for \$175.76 and \$177.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$417,706 or \$129.12 per square foot of living area, including land, which falls considerably below the two best comparables sales in the record both in terms of overall market value and on a price per square foot basis.

These two most similar comparables have total assessments of \$147,412 and \$172,414 or \$45.46 and \$47.39 per square foot of living area, land included. The Board finds the board of review's proposed increase in the subject's assessment, based on the assessor's recommendation, to \$189,509 or \$58.58 per square foot of living area, land included, would be greater than the total assessments established by the best comparable sales in this record. In contrast, the subject's current total assessment of \$139,138 or \$43.01 per square foot of living area, land included, falls below the total assessments established by the two best comparable sales in this record. Based on this analysis, the Board finds an increase in the subject's assessment is warranted, but not to the level requested by the board of review in order to maintain uniformity of assessments.

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: February 20, 2024



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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