



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

APPELLANT: Adam Bartosik
DOCKET NO.: 21-06671.001-R-1
PARCEL NO.: 19-29-429-005

The parties of record before the Property Tax Appeal Board are Adam Bartosik, the appellant, 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: \$25,966
IMPR.: \$87,790
TOTAL: \$113,756

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 frame exterior construction with 2,212 square feet of living area.¹ The dwelling was constructed in 1998. Features of the home include a walk-out basement with 910 square feet of finished area, 3.5 baths or 14 plumbing fixtures, central air conditioning, a fireplace and a 630 square foot garage. The property has a 10,010 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables that are located in the same subdivision as the subject and within .23 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior

¹ Descriptive information regarding the subject not provided by the appellant is found in the subject's property record card presented by the board of review.

construction ranging in size from 2,198 to 2,315 square feet of living area. The dwellings were built from 1993 to 1997. Each comparable has a basement, central air conditioning and either a 620 or a 630 square foot garage. The appellant reported that seven comparables have 2.5 baths, comparable #2 has 3.5 baths and four comparables each have a fireplace. The comparables have improvement assessments ranging from \$76,180 to \$79,996 or from \$33.37 to \$35.10 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$75,958 or \$34.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,756. The subject property has an improvement assessment of \$87,790 or \$39.69 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis, prepared by the township assessor, with additional descriptive characteristics for the appellant's comparable #7, along with information on four additional equity comparables. The comparables are located in the same subdivision as the subject and within .14 of a mile from the subject property. The comparables are improved with two-story dwellings containing either 2,198 or 2,212 square feet of living area. The dwellings were built in 1996 or 1997. Each comparable has a basement, three of which have 910 square feet of finished area and two of which are walk-outs. Each comparable has central air conditioning, either 10 or 13 plumbing fixtures and a 630 square foot garage. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$75,595 to \$95,919 or from \$34.39 to \$43.64 per square foot of living area.

The McHenry County Board of Review stated it will not stipulate in this appeal. The board of review indicated the weight of the evidence was given to the homes that were identical in the Emerald Model with the same physical description and amenities.

In rebuttal, counsel for the appellant agreed that the county's four comparables are acceptable equity comparables. The appellant's counsel contended that county comparables #3 and #4 support a reduction based on building price per square foot. Counsel argued that the parties' equity comparables shows that 10 of 12 or 83% of the equity comparables support a reduction based on building price per square foot.

Conclusion of Law

The taxpayer 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 record contains a total of 12 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #4 due to their lack of finished basement area, a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3, which are similar to the subject in location and similar, if not identical to the subject in dwelling size, design, age and many features. The Board finds these three comparables have 910 square feet of finished basement area, like the subject. However, each comparable has a fewer number of plumbing fixtures, when compared to the subject and one comparable does not have a walk-out basement, like the subject, suggesting upward adjustments for these features would be required to make these comparables more equivalent to the subject. Nevertheless, the best comparables have improvement assessments that range from \$86,657 to \$95,919 or from \$39.18 to \$43.64 per square foot of living area. The subject's improvement assessment of \$87,790 or \$39.69 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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:

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

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