



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

APPELLANT: Marcin & Magdalena Kowaleski
DOCKET NO.: 21-06677.001-R-1
PARCEL NO.: 19-27-278-026

The parties of record before the Property Tax Appeal Board are Marcin and Magdalena Kowaleski, 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: \$14,320
IMPR.: \$78,028
TOTAL: \$92,348

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 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 is improved with a one-story dwelling of frame construction with 1,929 square feet of living area. The dwelling was built in 1976. Features of the home include a full walkout basement that is partially finished, central air conditioning, two fireplaces, and an attached garage with 576 square feet of building area.¹ The property has a 23,534 square foot site located in Algonquin, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on six equity

¹ The board of review submitted a copy of the subject's property record card describing the home as having a walkout basement finished with a 1,543 square foot recreation. The board of review indicated the subject has two fireplaces, which was supported by a copy of a listing of the subject stating the home has a second fireplace in the basement. The subject is being assessed for one fireplace as disclosed on the property record card.

comparables improved with one-story dwellings of frame construction that range in size from 1,654 to 2,169 square feet of living area. The homes were built from 1973 to 1986. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 400 to 576 square feet of building area. The comparables are in the same neighborhood as the subject property. Their improvement assessments range from \$51,321 to \$78,716 or from \$31.03 to \$38.25 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$69,206.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,348. The subject property has an improvement assessment of \$78,028 or \$40.45 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of frame construction that range in size from 1,742 to 2,072 square feet of living area. The homes were built from 1965 to 1992. Each comparable has a basement with one being a walkout design and three having finished area. Each comparable has central air conditioning and a garage ranging in size from 441 to 1,104 square feet of building area. Three of the comparables have one fireplace. Comparable #3 also has a 300 square foot outbuilding and comparable #5 has a 1,650 square foot pole barn. The comparables are located from .21 to .47 of a mile from the subject property. Their improvement assessments range from \$83,554 to \$101,857 or from \$40.33 to \$55.63 per square foot of living area.

The board of review also provided a grid analysis of the appellant's comparables disclosing that only comparable #5 has finished basement area.

In rebuttal the appellants's counsel argued the properties submitted by the board of review were not comparable due to differences in age. The appellants' counsel also argued property #3 was not comparable due to location in a different neighborhood.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 and board of review comparables #1, #3 and #4 as the comparables are most similar to the subject in size and features, including finished basement area ranging in size from 483 to 1,445 square feet. Appellant's comparable #5 and board of review comparable #1 have 919 and 1,060 square feet less finished basement area than the subject, respectively, suggesting each would require an upward adjustment for this characteristic. Board of review comparables #1 and #4 are 16 years

and 13 years newer than the subject, respectively, suggesting these would need a downward adjustment for age. Board of review comparable #3 is 13 years older than the subject indicating this property would need an upward adjustment of age, however, this property has an outbuilding suggesting a downward adjustment for this aspect would be appropriate. These comparables have improvement assessments that range from \$64,695 to \$101,857 or from \$37.44 to \$55.63 per square foot of living area. The subject's improvement assessment of \$78,028 or \$40.45 per square foot of living area falls within the range established by the best comparables in this record demonstrating the property is being equitably assessed. Less weight is given the remaining comparables due to differences from the subject dwelling in basement finish and/or dwelling size. Based on this record the Board finds the appellants 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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