



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

APPELLANT: Thomas & Cynthia Smosna
DOCKET NO.: 21-08016.001-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 **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: \$25,402
IMPR.: \$44,896
TOTAL: \$70,298

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2022 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 one-story dwelling of frame exterior construction with 704 square feet of living area. The dwelling was constructed in 1945. Features of the home include a walk-out basement with finished area, central air conditioning and one fireplace. The property has an approximately 8,803 square foot site with 66 feet of frontage on Wonder Lake and is located in Wonder Lake, McHenry Township, McHenry County.

The appellants contend overvaluation and a contention of law as the bases of the appeal.

In support of the overvaluation argument the appellants submitted information on three comparable sales located from 0.08 of a mile to 1.29 miles from the subject property. The

comparables are reported to have sites that range in size from 10,098 to 20,597¹ square feet of land area and are improved with one-story dwellings ranging in size from 640 to 941 square feet of living area. The dwellings were built from 1939 to 1947. Each comparable is reported to have a basement. Two comparables have central air conditioning and two homes each have one fireplace. The properties sold in August and September 2020 for prices ranging from \$72,500 to \$245,000 or from \$113.28 to \$260.36 per square foot of living area, land included.

As an alternate basis of the appeal the appellants argued, pursuant to Section 16-185 of the Property Tax Code, the subject's favorable 2020 PTAB decision should be carried forward to the 2021 tax year. In support of this argument, the appellants submitted a copy of the PTAB decision issued under Docket Number 20-07139.001-R-1 reducing the subject's total assessment to \$58,380. The appellants disclosed in Section II 1b of their appeal petition that the subject property is not owner-occupied.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$57,144 which reflects a market value of \$171,499 or \$243.54 per square foot of living area, land included, 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 \$70,298. The subject's assessment reflects a market value of \$210,915 or \$299.60 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appellants' contention that the Property Tax Appeal Board's 2020 favorable decision be carried forward to the subject's 2021 total assessment, the board of review asserted the subject property is not an owner-occupied property and therefore does not qualify for a "rollover" pursuant to Section 16-185. In support of this assertion, the board of review submitted a copy of the subject's property record card which depicts the appellants have a mailing address which differs from the subject property.

The board of review, through the McHenry Township Assessor, critiqued the appellants' comparable #2 as not being a waterfront property. The board of review noted its comparable #4 is located next door to the subject property, is similar to the subject in dwelling size and has a walk-out basement with finished area, like the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.40 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellants' comparables #1 and #3, respectively. The comparables have sites that range in size from 8,321 to 32,341 square feet of land area and have lake frontage ranging from 80 to 267 linear feet. The waterfront sites are improved with one-story dwellings of frame exterior construction ranging in size from 735 to

¹ Appellants' comparable #3, also submitted by the board of review as its comparable #2, is reported in the board of review's grid analysis to consist of two parcels with a combined total of 32,341 square feet of land area.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

941 square feet of living area. The homes were built from 1941 to 1947. Three comparables have a basement, two of which are walk-outs with finished area. Each dwelling has central air conditioning and one fireplace. One property has a 952 square foot garage. The properties sold from July 2020 to January 2021 for prices ranging from \$179,000 to \$270,000 or from \$243.54 to \$360.96 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants critiqued the board of review comparables, asserting comparable #2 is not comparable to the subject as the property lacks a basement and has a garage unlike the subject. Additionally, the appellants argued board of review comparable #4 is a "questionable comparable sale" and opined this sale to be an outlier based on its sale price per square foot stating: "One higher sale should not be used to form a range, when the rest of the evidence supports a reduction."

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

As an initial matter, the Board finds the evidence in the record indicates the subject property is not owner-occupied and therefore Section 16-185 is not applicable in this appeal.

As to the appellants' overvaluation argument, the record contains five comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to appellants' comparables #2 and #3 along with board of review comparables #2 and #3, which includes one of the common properties. These comparables differ from the subject in site size, location, garage amenity, foundation type and/or lack frontage on Wonder Lake.

The Board finds the best evidence of market value to be appellants' comparable #1 along with board of review comparables #1 and #4, including one of the common properties. These two best comparables are more similar to the subject in location, age, design, dwelling size, basement amenities and other features. These two comparables sold in August 2020 and January 2021 for prices of \$179,000 and \$270,000 or for \$243.54 and \$360.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,915 or \$299.60 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment appears justified and a reduction in the subject's assessment is not 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: March 26, 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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