



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

APPELLANT: Ted Czerwinski
DOCKET NO.: 22-03097.001-R-1
PARCEL NO.: 19-20-304-020

The parties of record before the Property Tax Appeal Board are Ted Czerwinski, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$8,215
IMPR.: \$58,427
TOTAL: \$66,642

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 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 raised ranch style dwelling of frame exterior construction with 987 square feet of living area. The dwelling was built in 1971. Features of the home include a partially finished basement and a 528 square foot garage. The property has an approximately 8,514 square foot site and is located in Lake in the Hills, 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 three equity comparables that are located in the subject's assessment neighborhood code and within 1.0 mile from the subject. The comparables are improved with raised ranch style dwellings of frame

exterior construction ranging in size from 876 to 1,053 square feet of living area.¹ The dwellings were built from 1963 to 1970. Each comparable has a partially finished basement, central air conditioning, and a garage ranging in size from 336 to 418 square feet of building area. One comparable has one fireplace. The comparables have improvement assessments ranging from \$42,639 to \$54,765 or from \$48.67 to \$52.01 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$49,299 or \$49.95 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,642. The subject property has an improvement assessment of \$58,427 or \$59.20 per square foot of living area.

In a memorandum to the Board, the board of review asserted that the appellant's comparables were not acceptable or were inferior due to their more distant location from the subject while the board of review comparables were located more proximate to the subject. The board of review also opined that the appellant's comparables suffer from obsolescence due to their proximity to a commercial area and the appellant's comparable #3 is an outlier that will be reassessed in the 2023 quadrennial.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located in the subject's assessment neighborhood code and within 0.43 of a mile from the subject. The comparables are improved with raised ranch style dwellings of frame exterior construction ranging in size from 936 to 1,010 square feet of living area. The dwellings were built from 1955 to 1988. The comparables each have a partially finished basement, central air conditioning, and a garage ranging in size from 396 to 564 square feet of building area. One comparable has one fireplace. The comparables have improvement assessments ranging from \$56,445 to \$69,795 or from \$60.20 to \$69.10 per square foot of above ground above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are reported to be less proximate in location to the subject than other comparables in this record. The board also gives

¹ Property characteristics not disclosed by the appellant were gleaned from the evidence presented by the board of review which was unrefuted in rebuttal by the appellant.

less weight to board of review comparables #1 and #5 due to substantial differences in age when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3, and #4 which are overall more similar to the subject in location, design, age and dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments ranging from \$59,414 to \$63,233 or from \$60.20 to \$65.73 per square foot of living area. The subject's improvement assessment of \$58,427 or \$59.20 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and 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:

April 16, 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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