



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

APPELLANT: Mark & Ron Korbik, Plainfield Res Prtns
DOCKET NO.: 22-03312.001-R-1
PARCEL NO.: 19-02-203-001

The parties of record before the Property Tax Appeal Board are Mark & Ron Korbik, Plainfield Res Prtns, 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 A Reduction 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: \$24,159
IMPR.: \$86,442
TOTAL: \$110,601

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 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 and masonry exterior construction with 1,980 square feet of living area. The dwelling was constructed in 1968. Features of the home include a walk-out style basement with 960 square feet of finished area, central air conditioning, one fireplace and a 780 square foot garage. The property has an approximately 26,935 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.¹

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located in the same subdivision as the subject and within 0.68 of a mile from the subject property. The comparables are improved with one-story dwellings of frame exterior

¹ The board of review disclosed the subject property has a second parcel identification number improved with a detached garage which is not under appeal.

construction ranging in size from 1,524 to 1,612 square feet of living area. The homes were built from 1968 to 1973. Each comparable has a basement with from 928 to 1,290 square feet of finished area, central air conditioning and a garage ranging in size from 600 to 754 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$63,488 to \$70,376 or from \$41.66 to \$44.04 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$86,442 or \$43.66 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 \$120,851. The subject has an improvement assessment of \$96,692 or \$48.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables, five of which are located in the same subdivision as the subject, and all located within 0.61 of a mile from the subject property. The comparables are improved with one-story dwellings ranging in size from 1,799 to 2,122 square feet of living area. The homes were built from 1963 to 1992. Each comparable has a basement with from 435 to 1,626 square feet of finished area, four of which are walk-out in style. Each dwelling has central air conditioning, at least one fireplace and a garage ranging in size from 308 to 1,126 square feet of building area. The comparables have improvement assessments ranging from \$71,222 to \$117,631 or from \$36.01 to \$57.86 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel argued only above grade living area should be considered when determining uniformity and that no weight should be given to basements, garages or any other "non-livable" feature of a property. The appellants critiqued board of review comparables #3, #4 and #5 as not comparable to the subject due to ages ranging from 11 years to 24 years newer than the subject property. The appellants indicated board of review comparables #1, #2 and #6 are acceptable comparables properties contending these properties support a reduction in the subject's improvement assessment. Counsel submitted two rebuttal grids, one with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellants' counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all

improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables which are substantially smaller in dwelling size when compared to the subject and other properties in the record. The Board gives less weight to board of review comparables #3, #4 and #5 which are newer in age, located outside the subject's subdivision and/or have a substantially larger garage when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #6, which are more similar to the subject in location, age, dwelling size and include finished basement area like the subject. However, each of these properties has a smaller garage size and less finished basement area when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$71,222 to \$81,376 or from \$36.01 to \$41.91 per square foot of living area. The subject's improvement assessment of \$96,692 or \$48.83 per square foot of living area falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request, is 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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