



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

APPELLANT: Jason & Katie Primak
DOCKET NO.: 23-04144.001-R-1
PARCEL NO.: 18-36-403-001

The parties of record before the Property Tax Appeal Board are Jason & Katie Primak, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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: \$15,902
IMPR.: \$159,756
TOTAL: \$175,658

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 2023 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 2-story dwelling of frame and masonry exterior construction with 3,472 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, a 3-car garage with 1,098 square feet of building area, and an inground swimming pool. The property has an approximately 14,802 square foot site and is located in Algonquin, Grafton Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$495,000

¹ The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the appellants' appraisal which contains photographs of the subject's finished basement area.

as of January 1, 2023. The appraisal was prepared by Garry Nusinow, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected five comparable sales located within 0.47 of a mile from the subject. The parcels range in size from 17,424 to 32,670 square feet of land area and are improved with 2-story homes of masonry or frame and masonry exterior construction ranging in size from 3,145 to 3,995 square feet of living area. The dwellings range in age from 16 to 20 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a 2-car to a 4-car garage. The comparables sold from January 2021 to August 2022 for prices ranging from \$442,000 to \$519,000 or from \$120.15 to \$165.02 per square foot of living area, including land. The appraiser made adjustments for date of sale to the three older sales and adjusted the comparables for differences from the subject to arrive at adjusted prices from \$474,000 to \$526,500. Based on this analysis, the appraiser concluded a value for the subject of \$495,000 as of January 1, 2023.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,658. The subject's assessment reflects a market value of \$527,028 or \$151.79 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.50 of a mile from the subject. The parcels range in size from 18,000 to 23,313 square feet of land area and are improved with 2-story homes of frame and brick exterior construction ranging in size from 3,180 to 3,440 square feet of living area. The dwellings range in age from 19 to 25 years old. Each home has a basement, two of which have finished area,³ central air conditioning, a fireplace, and a garage ranging in size from 994 to 1,183 square feet of building area. The comparables sold from August 2022 to March 2023 for prices ranging from \$540,000 to \$585,000 or from \$162.79 to \$176.42 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the appellants' appraisal relies on older sales in 2021 and 2022 when most recent sales were available in 2022 and 2023. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparable differ from the subject in upgrades and amenities based on their listing sheets and/or in site size. The appellants contended the board of review's comparable #4 is located 0.9 of a mile from the subject based on driving directions.

² Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

³ The Board finds the best evidence of basement finish is found in the listing sheets for these sales presented by the appellants.

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.Adm.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.Adm.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.

The appellants presented an appraisal and the board of review presented four comparable sales for the Board's consideration. The Board gives less weight to the appraised value conclusion as the appraiser selected three of five comparables that sold in 2021 when more recent sales were available as demonstrated by the board of review's comparables. The Board finds the appraisal states a less credible and/or reliable opinion of value based on the appraiser's selection of mostly older sales and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #2, #3, and #5, which sold less proximate in time to the assessment date than the other sales in this record. The Board also gives less weight to the board of review's comparables #2 and #4, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of market value to be the appraisal sales #1 and #4 and the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and most features, although these comparables have larger sites than the subject, suggesting downward adjustments to these comparables for this feature would be needed to make them more equivalent to the subject. These comparables each lack an inground swimming pool that is a feature of the subject, suggesting upward adjustments for this feature would be needed. These most similar comparables sold for prices ranging from \$495,000 to \$560,000 or from \$133.10 to \$170.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$527,028 or \$151.79 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: _____

February 18, 2025



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

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