



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

APPELLANT: Slawomir & Monika Baranski
DOCKET NO.: 23-04200.001-R-1
PARCEL NO.: 19-19-101-005

The parties of record before the Property Tax Appeal Board are Slawomir & Monika Baranski, 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: \$22,277
IMPR.: \$85,882
TOTAL: \$108,159

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 two-story dwelling of frame exterior construction with 2,117 square feet of living area. The dwelling was constructed in 1991 and is approximately 32 years old. Features of the home include an 857 square foot basement with finished area, 2 full and 1 half bathrooms, central air conditioning, one fireplace, and a 2-car, 433 square foot garage. The property has an approximately 12,478 square foot site¹ and is located in Chrystal Lake, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a retrospective appraisal estimating the subject property had a market value of \$298,000 as of January 1, 2023. The appraisal was prepared by Garry Nusinow, a Certified

¹ The Board finds the best description of the subject's site is found in the subject's property record card provided by the board of review, indicating the subject has a 12,478 square foot site, which was not refuted by the appellants.

General Real Estate Appraiser. The intended use of the appraisal was to provide a basis for the appeal of the subject's ad valorem property tax assessment.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting six comparable sales located within 0.49 of a mile from the subject property. The comparables have sites that range in size from 7,131 to 11,364 square feet of land area. The comparables are improved with two-story, traditional or colonial style dwellings of frame exterior construction ranging in size from 1,826 to 2,374 square feet of living area. The homes range in age from 19 to 32 years old. The homes each have from a 595 to a 1,188 square foot basement, four of which have finished area, 2 full and 1 half bathrooms, central air conditioning, and a 2-car garage. Five comparables each have one fireplace. Comparable #5 was reported to have a pool that needs repair. The comparables sold from January 2021 to October 2022 for prices ranging from \$250,000 to \$333,500 or from \$122.36 to \$156.08 per square foot of living area, land included.

The appraiser adjusted the comparables for differences from the subject in age, condition, dwelling size, basement size, basement finish, and features, which also included a "+500 pool (need repair)" adjustment for appraisal sale #5, to arrive at adjusted sale prices ranging from \$254,605 to \$324,500 and an opinion of market value for the subject of \$298,000.

Additionally, the appellants' counsel submitted a brief summarizing the appraisal and its value conclusion along with an analysis of projected annual real estate tax increases based on the subject's assessment. 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 \$108,159. The subject's assessment reflects a market value of \$324,509 or \$153.29 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 five comparable sales that are located within the subject's same neighborhood and within 0.69 of a mile from the subject property. The comparables have sites that range in size from 8,587 to 19,046 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,117 to 2,219 square feet of living area. The homes range in age from 30 to 34 years old. The homes each have from a 857 to a 1,100 square foot basement with finished area, 2 or 3 full bathrooms, 1 half bathroom, central air conditioning, one fireplace, and from a 420 to a 455 square foot garage. The comparables sold from July 2022 to May 2023 for prices ranging from \$345,000 to \$435,000 or from \$162.97 to \$196.03 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

In written rebuttal, appellant's counsel argued the appraisal is the best evidence of the subject's market value compared to the board of review's unadjusted raw sales. Additionally, counsel argued the board of review did not submit a full, professional appraisal to refute the appraised value of the subject's appraisal that was based upon a detailed interior and exterior inspection of the subject property and adjusted comparable sales in accordance with the Uniform Standards of Professional Appraisal Practice in arriving at the final opinion of value for the subject property. Appellants' counsel further critiqued the features of the board of review comparables in comparison to the subject property and provided a printout of a google map that depicts board of review comparable #5 with "Drive 0.8 miles" from the subject property.

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.

The appellants presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal as four of the six sales selected by the appraiser occurred in 2021, which is more remote in time from the assessment date and less likely to be indicative of market value as of the January 1, 2023 assessment date than the remaining comparables that sold proximate to the lien date at issue. Additionally, appraisal sales #2, #5 and #6, two of which sold in 2021, are less similar to the subject due to differences in the dwellings' age, unfinished basement area, and/or presence of an inground swimming pool, not a feature of the subject. Conversely, the board of review comparables are not only identical or relatively similar in overall property characteristics to the subject but also sold in 2022 or 2023, more proximate in time the subject's assessment date. For these reasons, the Board finds the appraisal states a less credible and reliable opinion of value for the subject property. The Board also gives less weight to the board of review sales #1, #2 and #4 which are less similar to the subject in site size and/or basement size.

The Board finds the best evidence of market value to be the appraisal sale #1 and board of review sales #3 and #5 that are identical or relatively similar to the subject in site size, age, dwelling size, basement size, basement finish, and garage size. The best comparables sold in October 2022 or May 2023 for prices ranging from \$325,000 to \$359,000 or from \$153.52 to \$163.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,509 or \$153.29 per square foot of living area, including land, which falls slightly below the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the three 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: _____

November 19, 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

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