



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

APPELLANT: Arthur Kelenzon  
DOCKET NO.: 23-04814.001-R-1  
PARCEL NO.: 20-08-153-002

The parties of record before the Property Tax Appeal Board are Arthur Kelenzon, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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:** \$36,519  
**IMPR.:** \$180,017  
**TOTAL:** \$216,536

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 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 stone exterior construction with 4,608 square feet of living area. The dwelling was constructed in 1998 and is approximately 25 years old. Features of the home include a 1,379 square foot basement with finished area, central air conditioning, two fireplaces on one stack, an 812 square foot garage, and an inground swimming pool. The property has a 43,751 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased by the appellant on April 30, 2021 for a price of \$555,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property was sold by Beth Repta who is an agent with Keller Williams Success Realty, the property was advertised for sale using a multiple

listing service for 2 months, and the sale was not due to foreclosure or by contract for deed. In further support of the appeal, the appellant submitted copies of the subject's exterior photograph, sales and tax listing history, settlement statement which further disclosed commissions were paid to Keller Williams Success Realty, trustee deed, legal description, PTAX-203 Illinois Real Estate Transfer Declaration, and property information sheet. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,536. The subject's assessment reflects a market value of \$649,673 or \$140.99 per square foot of living area, including land, when using the 2023 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue. The board of review submission included a letter to the Property Tax Appeal Board (PTAB), a property record card of the subject property, and an additional grid analysis of adjustments to the comparables from the township assessor's office.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from 0.15 to 0.43 of a mile from the subject property, and three of which have the subject's assessment neighborhood code. The comparables have sites ranging in size from 20,010 to 86,287 square feet of land area that are improved with 1.5-story or 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,504 to 4,088 square feet of living area. The homes are from approximately 25 to 31 years old and have from a 1,628 to a 2,296 square foot basement with finished area, and three of which have partially exposed area or walkout style.<sup>1</sup> Each comparable has central air conditioning, one or two fireplaces, and from a 660 to a 1,068 square foot garage. The properties sold from May to October 2022 for prices ranging from \$575,000 to \$680,000 or from \$140.66 to \$184.87 per square foot of living area, including land.

In the letter to the PTAB, the board of review stated the subject's 2022 assessment was changed to its sale price, 2023 assessment year was a quadrennial year, the subject was reassessed to bring it in line with the market and no sales comparables were provided by the appellant to indicate the subject's value as of January 1, 2023. In addition, the board of review asserted except for one sale, all of the board of review comparable sales have smaller GLA and are inferior overall to the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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

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<sup>1</sup> Some of the features not found on the board of review's grid analysis were drawn from the grid analysis provided by the township assessor's office.

The appellant submitted evidence of the sale of the subject property and the board of review presented evidence on five comparable sales in support of their respective positions before the Board. The Board gave little weight to the subject's April 2021 sale due to the fact the sale occurred more than 20 months prior to the January 1, 2023 assessment date and was less likely to be reflective of market value as of the assessment date at issue. The Board also gave less weight when compared to the subject.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #5, which sold more proximate in time to the January 1, 2023 assessment date and are also similar to the subject in location, site size, design age and some features. However, these comparables still require adjustments for varying differences in features to the subject, including but not limited to their smaller dwelling sizes, larger basement sizes with finished area, and lack of an inground swimming pool, which is a feature of the subject property. These two comparables sold in May or July 2022 for prices of \$580,000 and \$655,000 or for \$165.53 and \$184.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$649,673 or \$140.99 per square foot of living area, including land, which falls between the two bests comparable sales in this record on an overall market value basis and below on a per-square-foot basis. Based on this record and after considering appropriate adjustments to the two 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.

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Chairman

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Member

Member

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Member

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Member

Member

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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 18, 2025

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Clerk of the Property Tax Appeal Board

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Arthur Kelenzon, by attorney:  
Anthony DeFrenza  
Law Office of DeFrenza & Mosconi PC  
425 Huehl Road  
Bldg. 13A  
Northbrook, IL 60062

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098