



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stephen Poltera
DOCKET NO.: 23-04929.001-R-1
PARCEL NO.: 10-18-302-013

The parties of record before the Property Tax Appeal Board are Stephen Poltera, the appellant; 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: \$62,249
IMPR.: \$20,333
TOTAL: \$82,582

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 1-story dwelling of aluminum siding exterior construction with 582 square feet of living area. The dwelling is approximately 106 years old. Features of the home include a crawl space foundation, central air conditioning, and a 2-car garage with 504 square feet of building area.¹ The property has an approximately 9,656 square foot site² and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$240,000 as of January 1, 2023. The appraisal was prepared by Daniel Laino, a certified residential real

¹ Additional details regarding the subject not reported by the appellant are found in the board of review's evidence.

² The subject's property record card presented by the board of review indicates the site size was revised in August 2024. The Board will consider the site size reported in the appraisal, which is the site size prior to the August 2024 revision according to the property record card.

estate appraiser, to determine market value as of the effective date. The appraiser reported in a Market Conditions Addendum that market data for the subject's market in the prior 7-12 months, prior 4-6 months, and prior 3 months indicates a stable overall trend.

Under the sales comparison approach, the appraiser selected four comparables located from 0.40 of a mile to 3.66 miles from the subject. The parcels range in size from 7,637 to 26,136 square feet of land and are reported to be riverfront properties like the subject with 50 to 104 feet of river frontage compared to the subject's 110 feet of river frontage. The comparables are improved with 1-story or 1.5-story homes of frame or vinyl siding exterior construction³ ranging in size from 520 to 1,136 square feet of living area. The dwellings range in age from 87 to 94 years old, with comparable #1 reported to have been remodeled. One home has a basement, two homes have central air conditioning, and two comparables each have a 1-car or a 2-car garage. The comparables sold from July to October 2022 for prices ranging from \$230,000 to \$305,000 or from \$202.46 to \$471.15 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject and the two older sales for market conditions to arrive at adjusted prices from \$219,398 to \$261,579. The appraiser concluded a value for the subject of \$240,000 under the sales comparison approach.

Under the cost approach, the appraiser computed a replacement cost new for the subject dwelling and garage of \$259,875, from which depreciation of \$77,963 was deducted for a depreciated value of \$181,912. The appraiser then added an estimated site value of \$77,000 and site improvements of \$4,000 to calculate a value for the subject of \$262,912 under the cost approach.

After reconciling these two approaches, the appraiser concluded a value for the subject of \$240,000 as of January 1, 2023. Based on this evidence the appellant 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 \$89,028. The subject's assessment reflects a market value of \$267,111 or \$458.95 per square foot of living area, land included, when using the statutory level of assessment for 33.33%.⁴ In support of its contention of the correct assessment the board of review submitted information on five comparable sales. Comparables #1 through #4 are the same properties as appraisal sales #1 through #4 described above. Comparable #5 has a 10,274 square foot site that is improved with a 1-story home of aluminum siding exterior construction with 1,008 square feet of living area. The home is 69 years old and features central air conditioning, a fireplace, and a 300 square foot garage. This property sold in June 2023 for a price of \$405,000 or \$401.79 per square foot of living area, including land.

The board of review submitted a brief from the township assessor contending that the appraiser's adjustments for garage size and for river frontage are too small. Based on this evidence, the

³ Additional details regarding the comparables, which are common to both parties, are found in the board of review's evidence.

⁴ 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.

township assessor recommended a reduction in the subject's assessment to \$82,582, which was offered to the appellant by the board of review.

The appellant rejected the board of review's offer to stipulate to an assessment of \$82,582.

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

The appellant submitted an appraisal and the board of review submitted five comparable sales, four of which are common to the appraisal. The Board gives less weight to the value conclusion presented in the appraisal. The Board finds the appraiser's adjustments to two comparables for market conditions were unsupported by the appraiser's market analysis indicating the subject's market has been stable for the last 12 months. Moreover, the Board finds the appraised value conclusion is below three of the four comparables, including the two most similar comparables to the subject in dwelling size and age, and does not appear to be supported by the adjusted sales prices presented in the appraisal. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value 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 five comparable sales, with four common sales, for the Board's consideration. The Board gives less weight to the common comparable #2, which is located from 3 to 4 miles from the subject, and to the common comparable #4, due to substantial differences from the subject in dwelling size and foundation type. The Board gives less weight to the board of review's comparable #5, for which no river frontage was provided.

The Board finds the best evidence of market value to be the common comparables #1 and #3, which sold proximate in time to the assessment date are more similar to the subject in design, dwelling size, age, location, and some features. However, one comparable is much larger home than the subject that was reported to have been remodeled unlike the subject, suggesting downward adjustments to this comparable for these features would be needed. These two best comparables sold for prices of \$245,000 and \$305,000 or \$471.15 and \$302.58 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$267,111 or \$458.95 per square foot of living area, including land, which is bracketed by the best two comparable sales in this record but is excessive after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, the Board finds a reduction in the subject's assessment 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: January 21, 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

AGENCY

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

APPELLANT

Stephen Poltera
2616 Cuhlman Road
McHenry, IL 60051

COUNTY

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