



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

APPELLANT: Marie Malek
DOCKET NO.: 23-04953.001-R-1
PARCEL NO.: 08-28-354-018

The parties of record before the Property Tax Appeal Board are Marie Malek, the appellant(s); 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: \$28,724
IMPR.: \$101,829
TOTAL: \$130,553

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 is improved with a two-story dwelling of vinyl and brick exterior construction containing 3,312 square feet of living area. The dwelling was built in 2005 and is approximately 18 years old. Features of the home include a 1,610 square foot unfinished walkout basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached three-car garage with 870 square feet of building area. The property has a 13,101 square foot site located in Woodstock, Greenwood Township, McHenry County.

The appellant contends assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with two-story dwellings of vinyl or brick and vinyl exterior construction that range in size from 2,310 to 3,193 square feet of living area. The homes were built in 2005 or 2006. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, 2½ or 3 bathrooms, and a two-car or a three-car garage ranging in

size from 441 to 675 square feet of building area.¹ These properties have sites ranging in size from 10,426 to 13,655 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located within approximately .2 of a mile from the subject property. The comparables have improvement assessments that range from \$55,616 to \$69,888 or \$18.15 and \$20.20 per square foot of living area. These same properties sold from December 2006 to October 2022 for prices ranging from \$332,725 to \$369,900 or from \$104.20 to \$160.13 per square foot of living area, including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$66,902 and the total assessment be reduced to \$95,626.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,553 which reflects a market value of \$391,698 or \$118.27 per square foot of living area, including land, when using the statutory level of assessment of 33 1/3%.² The subject property has an improvement assessment of \$101,829 or \$30.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables improved with two-story dwellings with vinyl siding or vinyl and brick exterior construction that range in size from 2,778 to 3,308 square feet of living area.³ The comparables range in age from 16 to 18 years old. Each comparable has a basement ranging in size from 1,389 to 1,526 square feet with three having finished area. Each comparable has central air conditioning, 2½ to 3½ bathrooms, and a garage ranging in size from 612 to 796 square feet of building area. Three comparables each have one fireplace. The comparables have sites ranging in size from 9,541 to 16,756 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .02 to .50 of a mile from the subject property. These properties have improvement assessments ranging from \$81,344 to \$96,862 or \$29.28 per square foot of living area. Comparables #1 and #5 sold in November 2022 and April 2020 for prices of \$375,000 and \$290,000 or \$134.99 and \$94.46 per square foot of living area, including land, respectively.

The board of review submitted a written statement explaining the subject property is improved with a Douglas model home with a walkout basement. The board of review stated it submitted four Douglas model homes with standard basements all assessed at \$29.28 per square foot of living area.⁴ The board of review asserted the subject is assessed at \$30.75 per square foot of living area due to its superior walkout basement feature.

¹ The appellant submitted copies of the property record cards for each of the comparables from which some descriptive information was obtained.

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

³ The board of review grid analysis described the subject property and the comparables being improved with Douglas model homes.

⁴ Board of review comparable #3 has an English basement.

The board of review asserted that two of the appellant's comparables have, "partial basements due to flooding basements," and the third comparable differs significantly from the subject in terms of model floor plan.

The board of review requested confirmation of the subject's 2023 assessment.

Conclusion of Law

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

The record contains information on eight comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location and improved with homes that are similar to the subject in age and most features. The Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling in size, being approximately 30% smaller than the subject home. The Board gives less weight to appellant's comparables #1 and #2 as their improvement assessments appear to be outliers being approximately 38% below the five board of review comparables on per square foot of living area basis, which may be due to flooding issues as asserted by the board of review. The Board gives most weight to the board of review comparables that have improvement assessments ranging from \$81,344 to \$96,862 or \$29.28 per square foot of living area. The subject's improvement assessment of \$101,829 or \$30.75 per square foot of living area falls above the range established by the best comparables in this record but appears justified given the subject dwelling is larger than each of the board of review comparables and has a superior walkout basement in contrast to the board of review comparables with either a standard or English basement. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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

The Board gives little weight to appellant's comparables #1 and #2 as these properties sold in 2006 and 2007, not proximate in time to the assessment date at issue. The record contains three additional sales provided by both parties, appellant's comparable #3 and board of review comparables #1 and #5. Each comparable is improved with a home that is smaller than the

subject dwelling and would require an upward adjustment to make each comparable more equivalent to the subject property in dwelling size. These properties sold from April 2020 to November 2022 for prices ranging from \$290,000 to \$375,000 or from \$94.46 to \$160.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$391,698 or \$118.27 per square foot of living area, including land, which is above the total price range of the comparables, but is within the range on a per square foot of living area basis. The subject's greater total fair cash value than the comparables is justified due to the subject's home larger size in relation to these three comparables. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction in the subject's assessment is not justified on this basis.

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

AGENCY

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