



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

APPELLANT: Anna Zelikman & Richard Frankiewicz  
DOCKET NO.: 23-04955.001-R-1  
PARCEL NO.: 19-36-201-007

The parties of record before the Property Tax Appeal Board are Anna Zelikman and Richard Frankiewicz, the appellants, 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:** \$64,917  
**IMPR.:** \$148,083  
**TOTAL:** \$213,000

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 is improved with a one-story dwelling of brick and stone exterior construction containing 3,539 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached four-car garage with 1,161 square feet of building area. The property has a 4.72-acre site located in Barrington Hills, Algonquin 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 \$615,000 as of January 1, 2023. The appraisal was prepared by Charles Walsh, an Illinois Certified Residential Real Estate Appraiser. The purpose of the appraisal was to develop an opinion of market value for a property tax appeal. The fee simple property rights were appraised.

The appraiser developed the sales comparison approach to value using three comparable sales improved with either one-story or two-story dwellings that range in size from 3,110 to 5,763 square feet of living area. The dwellings range in age from 19 to 29 years old. Each comparable has a full basement, two with finished area, and one being a walk-out style. Each property also has central air conditioning, one or two fireplaces, 3 or 5½ bathrooms, and a three-car or a four-car garage. The comparables have sites ranging in size from 4.43 to 5.22 acres and are located from approximately .23 to 1.39 miles from the subject property. The sales occurred from June 2022 to October 2022 for prices ranging from \$575,000 to \$690,000 or from \$119.73 to \$184.89 per square foot of living area, including land. The appraiser adjusted the comparables for sales or financing concessions and/or differences in age and features from the subject property to arrive at adjusted prices ranging from \$534,160 to \$621,000 and arrived at an estimated market value for the subject property of \$615,000 as of January 1, 2023.

Based on this evidence the appellants requested the subject's total assessment be reduced to \$204,979 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,333. The subject's assessment reflects a market value of \$667,066 or \$188.49 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one-story, 1.5-story, or tri-level style dwellings of brick, frame, or brick and frame exterior construction that range in size from 2,686 to 3,655 square feet of living area. The homes range in age from 20 to 63 years old. Each comparable has a basement with four having finished area, central air conditioning, one to three fireplaces, 3 to 4½ bathrooms and an attached 3-car or 4-car garage ranging in size from 781 to 1,555<sup>2</sup> square feet of building area. Comparable #3 also has an additional detached garage with 606 square feet of building area, a 2,131 square foot outbuilding, and an inground swimming pool. Comparable #4 also has a 1,521 square foot outbuilding. Comparable #5 also has a 1,545 square foot barn. The comparables have sites ranging in size from approximately 4.69 to 5.70 acres. These properties are located from approximately .25 to 2.65 miles from the subject property with comparables #1, #2 and #5 having the same assessment neighborhood code as the subject property. The sales occurred from May 2022 to May 2023 for prices ranging from \$625,000 to \$985,000 or from \$179.70 to \$366.72 per square foot of living area, including land. Board of review sale #1 is the same property as appellants' appraisal sale #2.

The board of review asserted the best comparables in the record are appellant's comparable sale #2 and board of review comparable sale #2. It contends the subject's assessment reflects a market value within this range and requested no change in the assessment.

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<sup>1</sup> 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.

<sup>2</sup> The property record card associated with board of review comparable #3 described the home as having a 1,555 square foot attached garage rather than the 2,161 square foot attached garage contained on the board of review grid analysis.

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

The appellants submitted an appraisal while the board of review submitted information on five comparable sales to support their respective opinions as to the correct assessment. With respect to the appellants' appraisal the Board finds comparable sale #1 differs from the subject in style, being a two-story dwelling, while comparable sale #3 differs significantly from the subject dwelling in size, being approximately 2,224 square feet or approximately 63% larger than the subject dwelling, as well as differing from the subject in location, which detracts from the credibility of the appraised value. The Board gives less weight to board of review comparable sales #3 and #4 due to differences from the subject property in location, age, style, and/or features such as finished basement area, an additional detached garage, additional outbuilding/barn, and/or having an inground swimming pool. The Board also finds board of review comparable #5 differs from the subject dwelling in style, being a 1.5-story home, which detracts from the weight to be given this property.

The Board finds the best evidence of market value to be the appellants' appraisal comparable sales #1 and #2 as well as board of review comparable sales #1, #2 and #5, based on location being within .39 miles of the subject property, which includes the duplicate sale submitted by the parties. The comparables vary from the subject in dwelling size containing from 2,686 to 3,478 square feet of living area. Appellants' appraisal sale #1 and board of review sale #5 differ from the subject in style being either a two-story home or a 1.5-story dwelling but both have similar overall dwelling sizes as the subject. Appellants' comparable sale #1 as well as board of review sales #2 and #5 have finished basement area, unlike the subject property, suggesting downward adjustments to these sales would be appropriate to make them more equivalent to the subject for this feature. Each of the comparables would also require a downward adjustment for having either ½ or 2 more bathrooms than the subject. Furthermore, board of review comparables #2 and #5 have one or two additional fireplaces than the subject, requiring downward adjustments to make them more equivalent to the subject for this difference. Finally, board of review comparable #5 has an additional 1,545 square foot barn that the subject property does not have, necessitating a downward adjustment to make the property more equivalent to the subject property for this attribute. These four comparables sold for prices ranging from \$575,000 to \$985,000 or from \$179.70 to \$366.72 per square foot of living area, including land. The purchase price for board of review comparable sale #2 of \$985,000 or \$366.72 per square foot of living area, including land, is an outlier that is approximately 72% higher than the next highest comparable on a per square foot basis. Based on this difference the Board gives this comparable less weight. Excluding board of review comparable sale #2, the remaining comparables sold for prices ranging from \$575,000 to \$736,000 or from \$179.70 to \$213.64 per square foot of living area, including land. The common comparable submitted by the parties is most similar to the subject in size, style and features and sold for a price of \$625,000 or \$179.70 per square foot of

living area, including land. The subject's assessment reflects a market value of \$667,066 or \$188.49 per square foot of living area, including land. Although the subject's assessment reflects a market value within the range of the best comparables, it is greater than the most similar comparable submitted by both parties and is excessive after considering the downward adjustments to the comparables to make them more equivalent to the subject property. 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: \_\_\_\_\_

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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