



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

APPELLANT: Chelsey & Jeffrey Lesniak  
DOCKET NO.: 20-07129.001-R-1  
PARCEL NO.: 14-16-353-007

The parties of record before the Property Tax Appeal Board are Chelsey & Jeffrey Lesniak, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$53,000  
**IMPR.:** \$109,752  
**TOTAL:** \$162,752

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 2020 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 brick and aluminum siding exterior construction with 2,624 square feet of living area.<sup>1</sup> The dwelling was constructed in 1968. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a two-car garage. The property also has a 2,048 square foot pole building. The property has a site with approximately 9.10 acres of land area and is located in Crystal Lake, Nunda Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales that are located from .28 to .98 of a mile from the subject property in Crystal Lake. The comparables consist of two-story dwellings

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<sup>1</sup> The Board finds the best description of the subject property is found in the evidence presented by the board of review.

ranging in size from 2,580 to 2,935 square feet of living area. The dwellings were built from 1982 to 1988. The appellants reported that the comparables each have a basement, central air conditioning, a fireplace and either a two-car or a three-car garage. The appellants did not disclose the site sizes of the comparables. The comparables sold from May 2019 to November 2020 for prices ranging from \$235,700 to \$405,000 or from \$87.17 to 137.99 per square foot of living area, including land.

In further support of the overvaluation claim, the appellants submitted evidence disclosing the subject property was purchased on September 18, 2018 for a price of \$375,000. The appellants partially completed Section IV - Recent Sale Data of the appeal disclosing the subject property was purchased from the owner of record, the parties to the transaction were not related and the property was advertised by a realtor through the Multiple Listing Service (MLS). Additionally, the MLS sheet submitted by the appellants indicated the subject property was listed on the market for 10 days. A copy of the Settlement Statement provided by the appellants disclosed the sellers were the Heirs of Richard A. Varys and reflected the purchase price, date of sale and that commissions were paid to a realty agency.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$102,489, which would reflect a market value of \$307,498 or \$117.19 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,752. The subject's assessment reflects a market value of \$487,866 or \$185.92 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue.

The board of review, through the township assessor, argued that the appellants' six comparables are located in an established subdivision with smaller lots that do not have the same utility as the subject. The board of review submitted a grid analysis prepared by the assessor reiterating the appellants' comparables, which included additional descriptive information with respect to the properties. The assessor reported the appellants' comparables are located from .31 to 1.14 miles from the subject property and have sites that range in size from .60 to 1.36 acres of land area. The comparable dwellings are of frame exterior construction and three comparables have finished basement area, one of which is an English style.

The assessor asserted that the subject property was purchased in 2018 and has since had extensive remodeling/updating. The assessor contends the subject was advertised for sale on October 11, 2019 for a price of \$565,000, as shown in a copy of the listing from Coldwell Banker Homes website but the listing was subsequently removed on March 31, 2020.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on two comparable sales located either 1.60 or 1.61 miles from the subject property in Crystal Lake. The comparables have sites that contain 7.51 and 7.73 acres of land area that are improved with two-story dwellings of frame exterior construction with 2,659 and 3,102 square feet of living area, respectively. The dwellings were each built 1997 and have basements with finished area, one of which is an English style. Each comparable has

central air conditioning, a fireplace, a two-car or a three-car garage and a 1,728 or 1,840 square foot stable. The comparables sold in June 2020 and October 2019 for prices of \$495,000 and \$575,000 or for \$186.16 and \$185.36 per square foot of living area, including land, respectively. The assessor submitted property record cards and exterior photographs of the subject and both parties' comparables, as well as a location map depicting the locations of both parties' comparables in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended board of review comparables #1 and #2 are not comparable to the subject due to their locations being almost 2 miles from the subject and the dwellings are 29 years newer than the subject. Additionally, board of review comparable #2 is 18% larger than the subject. In a rebuttal grid analysis, counsel suggested that the best comparable sales in the record are the appellant's comparables #1, #2, #3, #4 and #5 and contended the subject's assessment should be reduced.

### **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 record disclosed the appellants purchased the subject property on September 18, 2018 for a price of \$375,000. The Board has given less weight to the subject's sale as it occurred less proximate to the lien date at issue than the other comparables sales in the record and is thus less likely to be indicative of the subject's market value as of the January 1, 2020 assessment date.

The record contains eight suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences from the subject in location, site size, dwelling size, age and features. The Board has given less weight to the appellants' comparable #1 which appears to be an outlier due to its considerably lower sale price of \$235,700 or \$87.17 per square foot of living area, including land, when compared to the other sales in the record.

The Board finds the parties' remaining comparables have varying degrees of similarity when compared to the subject. The Board finds the appellants' comparables are located most proximate to the subject and are similar to the subject in dwelling size, while the board of review comparables are most similar to the subject in site size and each has a large outbuilding, like the subject. The comparables sold from May 2019 to September 2020 for prices ranging from \$308,000 to \$575,000 or from \$111.59 to \$186.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$487,866 or \$185.92 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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:

September 19, 2023



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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