



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

APPELLANT: James Ozga  
DOCKET NO.: 06-01716.001-R-1  
PARCEL NO.: 14-35-301-016

The parties of record before the Property Tax Appeal Board are James Ozga, the appellant; and the McHenry County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 32,073  
**IMPR.:** \$ 141,248  
**TOTAL:** \$ 173,321

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a two-story frame and brick dwelling containing 3,452 square feet of living area that was built in 1995. Features include a full basement with 1,032 square feet of finished area, central air conditioning and a 736 square foot attached three-car garage. The subject dwelling is situated on a 1.37 acre lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these claims, the appellant submitted a cover letter addressing the appeal, property record cards (web edition), photographs and an analysis of four suggested comparables. The comparables are

located from two houses to ½ of a mile from the subject. Only comparable 2 is located within the subject's subdivision. The comparables consist of two-story frame and brick dwellings that were built from 1993 to 2000. Three comparables have unfinished basements and one comparable has a finished basement. Other features include central air conditioning, one or two fireplaces and two or three-car attached garages that range in size from 534 to 736 square feet. The dwellings range in size from 3,360 to 3,621 square feet of living area and have improvement assessments ranging from \$121,075 to \$134,115 or from \$35.05 to \$38.33 per square foot of living area. The subject property has an improvement assessment of \$141,248 or \$40.92 per square foot of living area.

The comparables sold from June 1993 to July 2006 for prices ranging from \$326,390 to \$496,000 or from \$90.14 to \$143.60 per square foot of living area including land.

The appellant further argued the board of review miscalculated the size of the subject dwelling at 3,407 square feet of living area and its finished basement area of 1,177 square feet. The appellant claims the subject dwelling contains 3,200 square feet of living area with 860 square feet of finished basement area based on information supplied by the builder. No evidence to support this claim was submitted. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$173,321 was disclosed. The subject's assessment reflects an estimated market value of \$520,327 or \$150.73 per square foot of living area including land using McHenry County's 2006 three-year median level of assessments of 33.31%.

In response to the appeal, the board of review submitted a letter from the township assessor. The letter states the subject dwelling was re-measured at the request of the appellant, resulting in a slightly larger dwelling size of 3,452 square feet of living area. In addition, the amount of finished basement area was reduced from 1,177 square feet to 1,032 square feet.

In support of the subject's assessment, the board of review submitted property record cards and an analysis of three suggested comparables. The comparables are located in the

subject's subdivision, with one comparable located along the subject's street. The comparables consist of two-story frame and brick dwellings that were built in 1994 or 1995. The comparable contain finished basements, central air conditioning, one fireplace and three-car attached garages that range in size from 704 to 792 square feet. The dwellings range in size from 3,429 to 3,738 square feet of living area and have improvement assessments ranging from \$144,109 to \$168,173 or from \$42.03 to \$44.99 per square foot of living area. The subject property has an improvement assessment of \$141,248 or \$40.92 per square foot of living area.

The comparables sold from September 2002 to August 2004 for prices ranging from \$510,000 to \$545,000 or from \$145.80 to \$156.02 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

First, the Property Tax Appeal Board finds the best evidence regarding the subject's dwelling size is its property record card submitted by the board of review. The property record card depicts the subject dwelling as containing 3,452 square feet of living area. This size conclusion was based on an onsite re-measurement of the dwelling at the request of the appellant. The Board further finds the appellant submitted no substantive evidence to support a dwelling size of 3,200 square feet of living area.

The appellant argued the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains seven suggested equity comparables for consideration. The Board placed less weight on comparables 1, 3 and 4 submitted by the appellant due to their distant location in different subdivisions when compared to the subject. The Board finds the comparable 2 submitted by the appellant and the comparables submitted by the board of review are more similar when compared to the subject in age, size, style, and amenities. In addition, these comparables are located in close proximity within the subject's subdivision. They have improvement assessments ranging from \$128,786 to \$168,173 or from \$38.33 and \$44.99 per square foot of living area. The subject property has an improvement assessment of \$141,248 or \$40.92 per square foot of living area, which falls within the range established by the most similar comparables. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellant also argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The Board finds this record contains sales information for seven suggested comparables. The Board gave less weight to five sales submitted by the parties. These properties sold from June 1993 to June 2003. The Board finds the sale dates for these suggested comparables are less indicative of the subject's fair market as of the January 1, 2006 assessment date at issue in this appeal. The Board finds the remaining two sales are most similar when compared to the subject in physical characteristics and date of sale, but one sale has considerably less land area than the subject. They sold in August 2004 and July 2006 for \$496,000 and \$535,000 or \$143.60 and \$156.02 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$520,327 or \$150.73 per square foot of living area including land. After considering adjustments to the most similar comparable sales contained in this record for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Harold H. Lewis*

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: December 23, 2009

*Allen Castrovillari*

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 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 the subsequent year 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.

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.