



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

APPELLANT: Marc Frydrychowicz  
DOCKET NO.: 09-03668.001-R-1  
PARCEL NO.: 04-35-102-014

The parties of record before the Property Tax Appeal Board are Marc Frydrychowicz, 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:** \$50,335  
**IMPR.:** \$0  
**TOTAL:** \$50,335

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject vacant parcel of 2.78-acres or approximately 121,097 square feet of land area is located in Spring Grove, Richmond Township, McHenry County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as lots that are located from .6 to 1.6-miles from the subject property. The comparable parcels range in size from 138,085 to 258,746 square feet of land area or from 3.17 to 5.94-acres of land. The comparables have land assessments ranging from \$11,116 to \$24,433 or from \$.05 to \$.18 per square foot of land area. The subject's land assessment is \$50,335 or \$0.42 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$13,000 or \$0.11 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$50,335 was disclosed. The board of review noted that the subject parcel was the second to the largest in the area and presented data from the Richmond Township Assessor to support the subject's assessment.

The assessor asserted that the appellant's comparables were not from the appellant's neighborhood (Spring Grove Estates) "or

neighborhoods that are similar." In addition, the township assessor contended that appellant erroneously reported the assessment of comparable #3 which should have been \$23,373 or \$0.12 per square foot of land area.

To support the subject's land assessment, the township assessor presented a three-page printout of "all lots for 2009 in Spring Grove Estates where the [subject] parcel is located." Summarizing the list, the first four properties have no size reported and have assessments ranging from \$339 to \$3,269. The remaining properties on the list range in size from .19 to 3.29-acres of land area or from 8,276 to 143,312 square feet of land area. Excluding the subject, the last four parcels on the listing have land assessments ranging from \$45,118 to \$60,001 or from \$0.42 to \$0.52 per square foot of land area. 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land assessment as the basis of the appeal. 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 assessment data, the Board finds the appellant has not met this burden.

Due to differences in location and/or parcel size, the Board has given less weight to the comparables presented by the appellant. Upon analyzing the data presented by the board of review, the Property Tax Appeal Board finds the last four comparables, excluding the subject, as submitted by the board of review were most similar to the subject in location and parcel size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments that ranged from \$0.42 to \$0.52 per square foot of land area. The subject's land assessment of \$0.42 per square foot of land area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: January 31, 2013

*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.