



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

APPELLANT: Nancy Korzeniewski
DOCKET NO.: 11-04323.001-R-1 through 11-04323.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nancy Korzeniewski, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-04323.001-R-1	14-23-153-004	30,739	0	\$30,739
11-04323.002-R-1	14-23-153-006	18,247	0	\$18,247

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 2011 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 two vacant land parcels containing a total of 6.37 acres. The parcels are located in Prairie Grove, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$76,000 or approximately \$12,000 an acre as of January 1, 2010.

The appellant's counsel argued in a brief that the subject's soil has building limitations, which would be a major problem for locating a single family residence on the property. Counsel relied on the appellant's appraiser's report of poor soil types on the subject site for which the appraiser made adjustments. The appraiser included a "Soil Suitability (Key)" as support for the appropriateness of her adjustments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,986. The subject's assessment reflects a market value of \$149,576 or \$23,481 per acre of land area, when using the 2011 three year average median level of assessment for McHenry County of 32.75% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales. The board of review's evidence included a "Subject Overview Map" depicting the subject's surrounding view, as well as neighboring improvements.

The township assessor, through the board of review, argued there is no soil boring test results or any documentation from a soil engineer that would support building limitations within the appellant's appraisal report.

Conclusion of Law

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 no reduction in the subject's assessment is warranted.

As an initial matter, the Board gave less weight to the value conclusion from the appellant's appraisal report. The Board

finds the valuation date was 12 months prior to the subject's January 1, 2011 assessment date.

This record contains five sales and two listings submitted by the parties. The Board gave less weight to the board of review's comparable #1 due to its considerably smaller size when compared to the subject. The Board finds the remaining four sales were most similar to the subject in location and size. The sales occurred from April 2009 to January 2011 for prices ranging from \$65,000 to \$217,000 or from \$11,586 to \$32,000 per acre of land area. The two listings, which were similar to the subject in location and size, had asking prices of \$175,000 and \$180,000 or \$35,000 and \$36,000 per acre of land area. The subject's assessment reflects a market value of \$149,576 or \$23,481 per acre of land area, which is within the range of the best sales in this record and is also supported by the asking prices of the two listings.

The Board finds the appellant's appraiser's adjustments regarding poor soil types on the subject's site were not well supported by documentation. The Board further finds the "Soil Suitability (Key)" contained in the appellant's appraisal was not conclusive as to whether the subject would be suitable for building. In addition, the appraiser failed to discuss the neighboring improvements, which were depicted on the "Subject Overview Map" submitted by the board of review. Based on this record, the Board finds the appellant failed to prove overvaluation by a preponderance of the evidence and 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.



Chairman



Member



Member



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: January 23, 2015



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.