



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

APPELLANT: Jacek Mazek
DOCKET NO.: 12-04053.001-R-1
PARCEL NO.: 19-01-451-061

The parties of record before the Property Tax Appeal Board are Jacek Mazek, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, 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: \$19,239
IMPR.: \$67,221
TOTAL: \$86,460

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 2012 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 frame construction known as a Dawson model with 3,201 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, two and a half baths, central air conditioning, a fireplace and an attached two-car garage. The property has an approximately 12,240 square

foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal with a challenge to both the land and improvement assessments. At the hearing, the appellant withdrew the challenge to the subject's land assessment.

The appellant testified that the subject property is located in a very small subdivision with only four or five different types of homes. For purposes of his appeal, the appellant stated that he chose two homes in particular that he found to be similar to the subject and determined that the assessments were drastically different. As to his comparables #1 and #2 he noted that each home has an additional full bath as compared to the subject, one comparable has a partially exposed basement and one of the comparables has a full finished basement as compared to the subject's standard, unfinished basement.

In support of his improvement inequity argument, the appellant submitted information on three equity comparables located from .04 to .09 of a mile from the subject. The comparables consist of two-story frame dwellings that were 9 to 11 years old and range in size from 2,905 to 3,200 square feet of living area. Each has a full basement, one of which is finished¹, central air conditioning and a garage of either 400 or 615 square feet of building area as reported by the appellant. One of the comparables also has a fireplace.² These properties have improvement assessments ranging from \$72,285 to \$72,604 or from \$22.69 to \$24.88 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment reduction to \$71,000 or \$22.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,501. The subject property has an improvement assessment of \$83,262 or \$26.01 per square foot of living area. Appearing at the hearing on behalf of the board of review was Cliff Houghton, member of the board of review along with Tonya Vitous from the Algonquin Township Assessor's Office.

¹ The board of review actually reported that both comparables #1 and #2 have finished basement areas.

² The board of review reported that comparable #1 has two fireplaces, not just one.

In support of its contention of the correct assessment the board of review through the township assessor submitted a spreadsheet with information on three equity comparables identified as #4, #5 and #6. These properties have improvement assessments ranging from \$87,352 to \$90,128 or from \$27.29 to \$28.26 per square foot of living area

In accordance with the rules of the Property Tax Appeal Board, the board of review's evidence was forwarded to the appellant who then submitted written rebuttal. As part of the rebuttal, the appellant contended that board of review comparable #4 has a paver driveway, in-ground swimming pool and a partially exposed (English) basement, some features which had not been reported in the analysis; comparable #5 had an original sales price of \$80,000 more than the subject dwelling and this property also features a semi-English basement and a backyard with a pond view which had also not been included in the board of review's submission; and comparable #6 also has a in-ground swimming pool and a backyard facing a nature walk, neither of which were addressed in the board of review's submission.

The appellant's rebuttal evidence was forwarded to the board of review which then submitted revised "Board of Review Notes on Appeal" along with a revised grid analysis that acknowledged the pools for its comparables #4 and #6. Also, in a memorandum, the board of review disputed the appellant's description that one of the comparable has a view of a "pond" and instead characterized the water feature as a "man-made retention area" and further disputed the purported "nature walk" as a walkway for grade school children from the subdivision to a school. This revised submission also included a proposed total assessment reduction to \$98,880.

The appellant was informed of this proposed assessment reduction and rejected the proposal contending in pertinent part that the comparables presented by the board of review have significant improvements such as finished and English basements which are not features of the subject property.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment

process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3 which is a different model dwelling than the remaining five properties. After hearing the testimony and considering the evidence, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #4, #5 and #6, each of which are Dawson model dwellings like the subject. However, each of these homes are superior to the subject by having an additional full bath, an additional fireplace, a finished basement, a partially exposed basement and/or an in-ground swimming pool. These five comparables have improvement assessments that ranged from \$72,493 to \$90,128 or from \$22.69 to \$28.26 per square foot of living area. The subject's improvement assessment of \$83,262 or \$26.01 per square foot of living area falls within the range of these five comparables. However, the Board finds the subject's improvement assessment is excessive and not justified given the subject's lower bathroom count, single fireplace, standard unfinished basement and lack of a pool. After considering adjustments for these features, the Board finds that the subject's improvement assessment should fall below the range established by these five comparable Dawson model dwellings.

In conclusion, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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: November 21, 2014

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.