



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

APPELLANT: James & Pamela Polizzi  
DOCKET NO.: 12-04778.001-R-1  
PARCEL NO.: 19-18-152-002

The parties of record before the Property Tax Appeal Board are James & Pamela Polizzi, the appellants, by attorney James G. Militello III, of Prime Law Group, LLC, in Woodstock, 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:** \$15,848  
**IMPR.:** \$51,145  
**TOTAL:** \$66,993

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 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 with 2,225 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a

13,204 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellants appeared before the Property Tax Appeal Board through their attorney, James G. Militello III, contending overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellants submitted a spreadsheet with information on four comparable sales located from .04 to 1.6 miles from the subject property. The comparable parcels range in size from 8,760 to 11,899 square feet of land area and are improved with two-story dwellings of frame or masonry and frame exterior construction that were built between 1976 and 1990. The homes contain either 2,282 or 2,296 square feet of living area and feature full or partial basements with finished area. Each home has central air conditioning and a two-car garage. Three of the comparables have a fireplace.

The appellants' spreadsheet further indicates that comparable #1 also has a screened sunroom and storage shed. Comparables #2 through #4 each reportedly has been recently remodeled and comparable #4 has a storage shed and comparable #3 has a wooded lot. These properties sold between July 2011 and August 2012 for prices ranging from \$169,000 to \$210,000 or from \$74.04 to \$92.02 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$58,137 which would reflect a market value of approximately \$174,411 or \$78.39 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,993. The subject's assessment reflects a market value of \$205,879 or \$92.53 per square foot of living area, land included, when using the 2012 three year average median level of assessment for McHenry County of 32.54% as determined by the Illinois Department of Revenue. Appearing at the hearing on behalf of the board of review was Cliff Houghton, member of the board of review.

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<sup>1</sup> When witnesses were sworn, counsel took an oath. Pursuant to Section 1910.70(f) of the rules of the Property Tax Appeal Board, "[a]n attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. . . . Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client." (86 Ill.Admin.Code §1910.70(f)).

The board of review called Tonya Vitous of the Algonquin Township Assessor's Office as a witness. Vitous reiterated the assertion made in the board of review's evidence that appellants' comparable sale #2 was an auction sale and "nowhere could I locate it being advertised for sale on the open market." In the written evidence, the board of review reported that "no MLS [Multiple Listing Service] records found." She thought the three remaining comparables from the appellants were very representative being in the same subdivision and similar in size. As depicted in the board of review's spreadsheet and as she testified, Vitous found that weighing the seven comparables presented by both parties with adjustments under the cost approach, she arrived at an indicated value for the subject of \$231,600 which is higher than the board of review's final estimated market value based on its assessment.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales where comparable #4 was identified as a short sale. The comparables are located in the same subdivision as the subject property and comparables #1 and #2 have lot sizes of 10,803 and 10,498 square feet of land area; no lot sizes were reported for comparables #3 and #4. The lots are improved with two-story dwellings of frame or masonry and frame exterior construction that range in size from 1,994 to 2,515 square feet of living area. The homes were built between 1977 and 1996. Features include full or partial basements, three of which have finished area. Each home has central air conditioning and a garage ranging in size from 400 to 525 square feet of building area. Three comparables have a fireplace and comparable #3 has an in-ground pool. The comparables sold between May 2011 and May 2012 for prices ranging from \$183,500 to \$255,000 or from \$79.92 to \$125.38 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

#### 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 a reduction in the subject's assessment is not warranted.

In the absence of a PTAX-203 transfer declaration or other documentary information indicating that the appellants' comparable sale #2 was not advertised prior to the auction, the Property Tax Appeal Board finds no merit in the board of review's contention that the sale was not advertised. Merely asserting that no Multiple Listing Service information was found is not a basis upon which to give reduced weight to the auction sale since the MLS by nature is a broker/commission driven data system and an auctioneer may or may not also be a licensed broker who could list the property in that system. Vitous' testimony was vague as she failed to identify any sources which were searched. The material issue is whether the transaction qualifies as an arm's length sale which includes, among other requirements, the principle of a reasonable period for exposure on the open market.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The board has given reduced weight to appellants' comparable #3 and to board of review comparable #4 as each of these homes is substantially older than the subject dwelling. The Board has also given reduced weight to board of review comparable #3 as this dwelling has an in-ground pool which is not a feature of the subject property. Additionally, the board of review failed to report the lot sizes for comparables #3 and #4 which further detracts from the weight to be given to these properties.

After hearing the testimony and considering the record, the Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 along with board of review comparable sales #1 and #2. With the exception of board of review comparable #1, each of these comparables is superior to the subject by having finished basement area(s). These five most similar comparables sold between March 2011 and August 2012 for prices ranging from \$169,000 to \$255,000 or from \$74.06 to \$101.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$205,879 or \$92.53 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified given the subject's larger lot size and smaller dwelling size as compared to these comparables along with its lack of any basement finish. Accepted real estate valuation theory provides that all factors

being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this evidence the Board finds a reduction in the subject's assessment is not 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

*Mario M. Lino*

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.