



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

APPELLANT: Stan Kubacki
DOCKET NO.: 13-03270.001-R-1
PARCEL NO.: 14-01-326-005

The parties of record before the Property Tax Appeal Board are Stan Kubacki, 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: \$ 29,097
IMPR.: \$ 52,954
TOTAL: \$ 82,051

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 2013 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 one-story frame dwelling that has 1,648 square feet of living area. The dwelling was constructed in 1988. Features include a crawl space foundation, central air conditioning, a fireplace and a two-car garage. The

subject property has a .28 acre riverfront lot. The subject property is located in Nunda Township, McHenry County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of seven suggested comparable sales located from .2 of a mile to 10.9 miles from the subject property. The appellant indicated the comparables are riverfront properties like the subject. The comparables had varying degrees of similarity and dissimilarity when compared to the subject in design, dwelling size, age, foundation type, features and land area. The comparables sold from September 2012 to March 2014 for prices ranging from \$114,000 to \$232,500 or from \$79.93 to \$155.00 per square foot of living area including land.

Based on the comparable sales, the appellant requested the subject's assessment be reduced to \$60,674, which reflects an estimated market value of \$182,040 or \$110.46 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 \$82,051. The subject's assessment reflects an estimated market value of \$246,104 or \$149.33 per square foot of living area including land when applying the 2013 three-year average median level of assessment for McHenry County of 33.34%. In support of the subject's assessment, the board of review submitted photographs, a letter from the township assessor addressing the appeal and seven suggested comparable sales, two of which were also utilized by the appellant.

With respect to the evidence submitted by the appellant, the township assessor noted three comparables are not riverfront properties unlike the subject, but failed to specifically identify those particular properties by comparable number, address or parcel number. The assessor argued comparable #3 was not an arm's-length transaction because the parties were related, but presented no evidence to support this claim. The assessor indicated comparables #4 and #5 are located in Nunda Township like the subject, but comparable #6 is located in McHenry Township and comparable #7 is located in Lake County.

In support of the subject's assessment, the board of review submitted an analysis of seven suggested comparable sales located within the subject's township. Two comparables are located along the same street as the subject, Emerald Drive.

The board of review indicated the comparables are riverfront properties like the subject. The comparables had varying degrees of similarity and dissimilarity when compared to the subject in dwelling size, age and features. The comparables sold from January 2012 to February 2014 for prices ranging from \$198,000 to \$385,000 or from \$100.00 to \$232.14 per square foot of living area including land. The analysis included adjustments to the comparables for differences to the subject in land area, age, dwelling size and various features based on appraisals retained in the assessor's office. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued two of the board of reviews comparables sold for prices less than the subject's estimated market value as reflected by its assessment and one comparable sold "two months after permitted by rule."

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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted twelve suggested comparable sales for the Board's consideration. The Board gave little weight to appellant's comparables #1, #3, #5, #6 and #7. Three comparables are of a dissimilar design when compared to the subject; two comparables are considerably smaller or larger in dwelling size when compared to the subject; two comparables are considerably older in age than the subject; and two comparables sold in 2014, which postdate and are less reliable indicators of market value as of the subject's January 1, 2013 assessment date. Finally, a majority of the appellant's comparables are located a considerable distance from the subject. The Board also gave less weight to comparables #2, #4, #5, #6 and #7 submitted by the board of review. Four comparable are considerably older in age than the subject; four comparables are considerably smaller or larger in dwelling size when compared to the subject; and two comparables sold in 2014, which postdate

and are less reliable indicators of market value as of the subject's January 1, 2013 assessment date.

The Board finds the remaining three comparable sales are the best indicators of the subject's market value. These comparables were more similar to the subject in location, riverfront setting, age, size, design and features. These most similar comparables sold for prices ranging from \$200,000 to \$240,000 or from \$126.74 to \$158.73 per square foot of living area including land. The subject's assessment reflects a market value of \$246,104 or \$149.33 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is supported. Based on this analysis, the Board finds 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.

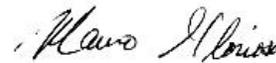
Chairman



Member



Member



Member



Acting 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: June 26, 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.