



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

APPELLANT: Daniel Busch
DOCKET NO.: 11-02297.001-R-1
PARCEL NO.: 10-19-201-001

The parties of record before the Property Tax Appeal Board are Daniel Busch, 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: \$5,433
IMPR.: \$37,296
TOTAL: \$42,729

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 a one-story dwelling of frame construction with approximately 1,142 square feet of living area. The dwelling was constructed in 1953. Features of the home include a full finished basement, central air conditioning and a detached two-car garage. The property has a 14,000 square

foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. Based on this evidence, the appellant requested a total assessment of \$31,500 which would reflect a market value of approximately \$94,500 or \$82.75 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 \$45,912. The subject's assessment reflects a market value of \$140,189 or \$122.76 per square foot of living area, land included, 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 response to the appeal, the board of review relied upon the analysis of the McHenry Township Assessor Mary Mahady who proposed to reduce the subject's assessment to \$42,729 which would reflect a market value of approximately \$128,187 or \$112.25 per square foot of living area, including land.

Furthermore, in support of its contention of this corrected assessment, the board of review submitted information on appellant's comparables #1, #2 and #5 along with two additional comparable sales. Based on this evidence, the board of review requested a total correct assessment of \$42,729 for the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 as these homes were reportedly more

distant from the subject property and differed in age, size and/or foundation when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #5 along with the board of review's additional two comparable sales. These comparables were similar to the subject in design, age, size and/or features. These five most similar comparables sold between June 2010 and January 2011 for prices ranging from \$75,000 to \$138,000 or from \$60.38 to \$143.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$140,189 or \$122.76 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and when giving due consideration to the subject's age and features. Based on this evidence the Board finds 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. Cuit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: February 20, 2015

A. ...

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.